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2004

# The Town of Canaan

B. & M. R. R. Station, Canaan, N. H.



Annual Reports  
For Year Ended  
December 31, 2004



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2004

*THE TOWN OF CANAAN*

*NEW HAMPSHIRE*

*ANNUAL REPORTS*

*FOR THE YEAR*

*ENDED*

*DECEMBER 31, 2004*



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## TOWN WARRANT

Grafton S.S.

Town of Canaan

To the inhabitants of the Town of Canaan, New Hampshire, who are qualified to vote in Town affairs

### First Session:

The first session of the Annual Town Meeting will be held on Saturday, February 5, 2005 at 9:00 A.M. at the Canaan Elementary School. The first session will consist of explanation, discussion and debate on each of the following warrant articles, and will also allow voters who are present to adopt amendments to warrant articles, except articles whose wording is prescribed by law.

### Second Session:

The second session of the Annual Town Meeting is to elect Town Officers by official ballot and to vote by official ballot on all warrant articles as they may have been amended at the first session. This meeting will be held on Tuesday, March 8, 2005 at the Canaan Fire Station, 62 NH Route 118. The polls for voting by official ballot will open at 8:00 A.M. and will close at 7:00 P.M.

## ARTICLE 1

To vote by non-partisan ballot for the following Town Officers:

One Selectman for a term of three years.

One Town Clerk/Tax Collector for a term of three years.

One Treasurer for a term of one year.

One Trustee of the Trust Funds for a term of three years.

One Cemetery Trustee for a term of three years.

Two Planning Board Members for a term of three years.

Two Library Trustees for a term of three years.

One Supervisor of the checklist for a term of five years.

One Director of Human Services for a term of one year.

One Road Agent for a term of three years.

Three Budget Committee Members for a term of three years.

Two Budget Committee Members for a term of two years.

One Budget Committee Member of a term of one year.

## ARTICLE 2

Shall the Town of Canaan vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling the sum of Two Million Six Hundred Twelve Thousand Six Hundred Forty Three Dollars and Twenty One Cents (\$2,612,643.21)?

Should this article be defeated, the default budget shall be Two Million Five Hundred Twenty Thousand Five Hundred Fifty Five Dollars (\$2,520,555), which is the same as last year, with certain adjustment required by previous action of the Town of Canaan or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*Town of Canaan*  
*2004 Annual Report*

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

### ARTICLE 3

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Nine Thousand Six Hundred Fifty Four Dollars (\$129,654) for Water and Sewer Operations for the Town of Canaan. These funds are raised by user fees and are not funded by property taxes.

This budget is for the operating expenses of the Water and Sewer Department. This article does not have an                    impact on the tax rate, as the funds for this budget originate from user fees from customers on the water and sewer system.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

### ARTICLE 4

To see if the Town will vote to establish a capital reserve fund to be named the Bridge Repair, Replacement and Maintenance Capital Reserve Fund; further, to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in said fund. This funding will come from the unreserved fund balance representing the funds not used from the 2004 Bridge line item, and to name the Board of Selectmen as agents to expend said fund.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

### ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) and to be placed in Bridge Repair, Replacement and Maintenance Capital Reserve Fund established with the Board of Selectmen as the agents to expend.

If Article 4 fails, a Capital Reserve Fund for Bridge Repair, Replacement and Maintenance will be established. And to name the Board of Selectmen as agents to expend said fund.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee recommends that this Article be approved by a vote of 6-0.*



## ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be placed in the existing Fire Truck Capital Reserve Fund.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*

*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

## ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000) to purchase a new Police Cruiser to replace the 2001 Ford Crown Victoria Cruiser.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*

*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

## ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Forty-Three Thousand Dollars (\$43,000) which is the first payment of a three year lease purchase agreement to purchase a Six Wheel Dump Truck for the Highway Department. This truck will replace a 1990 International Six Wheel Truck. These funds represent the first year of a three year lease purchase agreement. The lease agreement will have an escape clause. The total cost for the three year period will be One Hundred Twenty Nine Thousand \$129,000.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*

*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

## ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Twenty Three Thousand Seven Hundred Dollars (\$23,700) which is the first payment of a three year lease purchase agreement to purchase a One-Ton Dump Truck for the Highway Department, and this truck will replace a 1997 Ford F350. These funds represent the first year of a three year lease purchase agreement. The lease agreement will have an escape clause. The total cost for the three year period will be Seventy One Thousand One Hundred Dollars (\$71,100).

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*

*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

## ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of Forty Six Thousand Two Hundred Dollars (\$46,200) which is the first payment of a three year lease purchase agreement to purchase a multi-purpose articulating tractor for the highway department for the purpose of snow blowing, sweeping, plowing, brush hogging and sanding. The lease agreement will have an escape clause. The total cost for the three year period will be One Hundred Thirty Eight Thousand Six Hundred Dollars (\$138,600).

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.  
The Budget Committee does not recommend that this Article be approved by a vote of 5-1.*

## ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of \$25,000 for a RC8000 4-Ton Reclaimer Unit on a trailer (Hot Box) for asphalt preparation for the Highway Department.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.  
The Budget Committee recommends that this Article be approved by a vote of 6-0.*

## ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000) to purchase two adjoining properties known on the Town of Canaan tax records as Map # 15A Lot # 49B and Lot # 49C located on US Route 4, each lot being .12acres and both currently owned by Roger L. Remacle Revocable Trust.

*The Board of Selectmen does not recommend this Article be approved by a vote of 2-1.  
The Budget Committee does not recommend passage of the Article by a vote 3-3*

## ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be used to bring the "Cozy Corner" Building up to acceptable standard for the continued and expanded use as a Community/Youth Center.

## ARTICLE 14

To see if the Town will vote to assume the electricity bill for the field lights at Williams Field and to raise and appropriate the sum of One Thousand Dollars (\$1,000) for that purpose.

*Town of Canaan  
2004 Annual Report*

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee recommends that this Article be approved by a vote of 5-1.*

**ARTICLE 15**

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for interior improvements for the Mascoma Area Senior Center that will include the installation of central air conditioning, upgrading of lighting, and painting or to take any other action thereto.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee recommends that this Article be approved by a vote of 5-1.*

**ARTICLE 16**

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for the purpose of paving and upgrading Grafton Turnpike Road from Canaan Center northerly as far as this budget allows.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee recommends that this Article be approved by a vote of 6-0.*

**ARTICLE 17**

To see if the Town is in favor of changing the term of the Town Treasurer from a one year term to a three year term, beginning with the term of the Town Treasurer to be elected at next year's (2006) regular Town Meeting as per RSA 41:26-b.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee did not vote as this was a non-monetary item*

**ARTICLE 18**

To see if the Town is in favor of changing the term of the Human Services Director from a one year term to a three year term, beginning with the term of the Human Services Director to be elected at next year's (2006) regular Town Meeting as per RSA 41:26-b.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.*  
*The Budget Committee did not vote as this is a non-monetary item.*

## ARTICLE 19

To see if the Town will vote to authorize the Town of Canaan Fire Department to go to the aid of another city, town, village or fire district in or out of state, for the purpose of extinguishing a fire, rendering other emergency assistance, or performing any detail requested in accordance with NH RSA 154:24.

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.  
The Budget Committee did not vote as this is a non-monetary item.*

## ARTICLE 20

To see if the Town of Canaan will vote to designate the monies known as "Highway Block Grant" to be used for ROADS and BRIDGES. Any monies not expended at year end shall be carried forward as "Old Block Grant Money". The Old Block Grant Money shall be spent by the Highway Department and controlled by the Board of Selectmen. This Old Block Grant Money account shall be encumbered at year end. (By Petition)

*The Board of Selectmen recommends that this Article be approved by a vote of 3-0.  
The Budget Committee does not vote on non monetary items.*

## ARTICLE 21

To see if the Town will vote to accept as a Town Road, Crate Lane which is a deadend street located off of US Route 4 opposite Canaan Industrial Complex. Acceptance shall not occur unless a New Hampshire registered engineer has certified that the road meets Canaan subdivision road specifications and state spec. (By Petition)

*The Board of Selectmen does not recommend the Article be approved by a vote of 3-0.  
The Budget Committee has voted as this might impact the Town's Budget. The Budget Committee does not recommend the Article be approved by a vote of 6-0*

ARTICLE 22

To transact any other business that may be legally brought before the Town Meeting.

We certify that the warrant was posted on January 31, 2005.

  
WILLIAM MACDONALD

  
ROBERT REAGAN

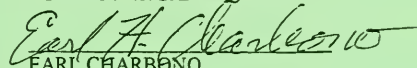
  
EARL CHARBONO

BOARD OF SELECTMEN  
TOWN OF CANAAN

We certify that this is a true copy attest:

  
WILLIAM MACDONALD

  
ROBERT REAGAN

  
EARL CHARBONO

BOARD OF SELECTMEN  
TOWN OF CANAAN

# BUDGET OF THE TOWN/CITY

Canaan , N.H.

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2005 to December 31, 2005

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_


**IMPORTANT:**

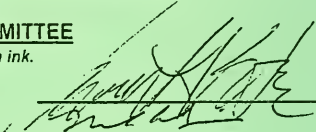
Please read RSA 32:5 applicable to all municipalities.

- 1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

I am to certify that this budget was posted with the warrant on the (date) January 31, 2005 31-Jan-0

**BUDGET COMMITTEE**  
Please sign in ink.

  
\_\_\_\_\_  
Robert F. Brown  
\_\_\_\_\_  
Paul S. Macalister  
\_\_\_\_\_  
Phil Carter  
\_\_\_\_\_  
Martha G. Pusey  
\_\_\_\_\_  
Duncan Macdonald

  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)				Appropriations		Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#	Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED				
GENERAL GOVERNMENT				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4130-4139	Executive	2	68613	56041	75044		75044				
4140-4149	Election,Reg.& Vital Statistics	2	64357	56243	59207		59207				
4150-4151	Financial Administration	2	69264	144965	144965		144965				
4152	Revaluation of Property	2	72526	83670							
4153	Legal Expense	2	27000	86840	34300		34300				
4155-4159	Personnel Administration	2	204600	187819	247373		247373				
4191-4193	Planning & Zoning	2	7201	380	2201		2201				
4194	General Government Buildings	2	61965	60418	82965		82965				
4195	Cemeteries	2	33303	33725	34691		34691				
4196	Insurance	2	34500	34625	36000		36000				
4197	Advertising & Regional Assoc.	2	27188	21314	45673		45673				
4199	Other General Government	2	101685	104219	102684		102684				
PUBLIC SAFETY				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4210-4214	Police	2	410172	390663	380847		380847				
4215-4219	Ambulance	2	20000	20000	20600		20600				
4220-4229	Fire	2	56412	47495	63822		63822				
4240-4249	Building Inspection	2	12465	6040	12465		12465				
4290-4298	Emergency Management	2	1		8375		8375				
4299	Other (Including Communications)	2	114585	93339	109473		109473				
AIRPORT/AVIATION CENTER				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4301-4309	Airport Operations										
HIGHWAYS & STREETS				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4311	Administration	2	35510	22157	38569		38569				
4312	Highways & Streets	2	451880	268579	529200		529200				
4313	Bridges	2	50000		1		1				



1	2	3	4	5	6	7	8	9
ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32.3.V)	Warr. Art.#	Appropriations		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
			Prior Year As Approved by DRA	Actual Expenditures Prior Year	Ensuing Fiscal Year (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	Ensuing Fiscal Year RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED
HIGHWAYS & STREETS cont.								
4316	Street Lighting	2	13200	10742	15000		15000	
4319	Other							
SANITATION								
4321	Administration	2	1		1		1	
4323	Solid Waste Collection	2	48009	40747	38657		38657	
4324	Solid Waste Disposal	2	118000	107214	128000		128000	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
ELECTRIC								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTHWELFARE								
4411	Administration	2	1		500		500	
4414	Pest Control	2	500	285	500		500	
4415-4419	Health Agencies & Hosp. & Other	2	14250	14250	1		1	
4441-4442	Administration & Direct Assist.	2	5383	5382	44883		44883	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other	2	36500	36923	2000		2000	



1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)				Appropriations		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#	Warr. Art.#	Prior Year As Approved by DRA	Actual Expenditures Prior Year	Ensuing Fiscal Year (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	Ensuing Fiscal Year (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)		
CULTURE & RECREATION									
4520-4529	2	25502	11573	27640	XXXXXXX	XXXXXXX	XXXXXXX		
4550-4559	2	85000	85000	90695	XXXXXXX	XXXXXXX	XXXXXXX		
4583	2	100	100	100	XXXXXXX	XXXXXXX	XXXXXXX		
4589	2	1000	1000	1000	XXXXXXX	XXXXXXX	XXXXXXX		
CONSERVATION									
4611-4612	2	700	300		XXXXXXX	XXXXXXX	XXXXXXX		
4619	2			700	XXXXXXX	XXXXXXX	XXXXXXX		
4631-4632					XXXXXXX	XXXXXXX	XXXXXXX		
4651-4659					XXXXXXX	XXXXXXX	XXXXXXX		
DEBT SERVICE									
4711	2	47637	56898	173174	XXXXXXX	XXXXXXX	XXXXXXX		
4721	2	41987	42525	28837	XXXXXXX	XXXXXXX	XXXXXXX		
4723	2	7500	2278	7500	XXXXXXX	XXXXXXX	XXXXXXX		
4790-4799					XXXXXXX	XXXXXXX	XXXXXXX		
CAPITAL OUTLAY									
4901		1			XXXXXXX	XXXXXXX	XXXXXXX		
4902	2	67800	50198		XXXXXXX	XXXXXXX	XXXXXXX		
4903	2	1			XXXXXXX	XXXXXXX	XXXXXXX		
4909	2	1		10000	XXXXXXX	XXXXXXX	XXXXXXX		
OPERATING TRANSFERS OUT									
4912					XXXXXXX	XXXXXXX	XXXXXXX		
4913					XXXXXXX	XXXXXXX	XXXXXXX		
4914					XXXXXXX	XXXXXXX	XXXXXXX		
					XXXXXXX	XXXXXXX	XXXXXXX		
					XXXXXXX	XXXXXXX	XXXXXXX		

1	2	3	4	5	6	7	8	9
ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	Warr. Att.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	NOT RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
<b>OPERATING TRANSFERS OUT cont.</b>								
	Electric-		XXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
	Airport-							
4915	To Capital Reserve Fund							
4916	To Exp. Tr.Fund-except #4917							
4917	To Health Maint. Trust Funds							
4918	To Nonexpendable Trust Funds							
4919	To Agency Funds							
<b>SUBTOTAL 1</b>			2436300	2271010	2597643		2597643	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

[illegible]

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**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

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1 2 3 4 5 6

ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>TAXES</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		31000	68381	50000
3180	Resident Taxes				
3185	Timber Taxes		25000	18600	25000
3186	Payment in Lieu of Taxes			1663	
3189	Other Taxes			155554	150000
3190	Interest & Penalties on Delinquent Taxes		44000	201483	15000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		690	369	500
<b>LICENSES, PERMITS &amp; FEES</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		1200	1840	
3220	Motor Vehicle Permit Fees		340000	531798	519500
3230	Building Permits		10000	11740	11000
3290	Other Licenses, Permits & Fees		5000	6288	49000
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		22400	20210	22400
3352	Meals & Rooms Tax Distribution		100000	134775	114600
3353	Highway Block Grant		125000	129726	129800
3354	Water Pollution Grant		17800	22616	41346
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement			320	
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>		340	10375	57000
<b>CHARGES FOR SERVICES</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		23000	113275	76500
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		3000	25848	15000
3502	Interest on Investments		3700	9249	10000
3503-3509	Other		12700	3885	
<b>INTERFUND OPERATING TRANSFERS IN</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

Budget - Town/City of \_\_\_\_\_ FY \_\_\_\_\_

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		68401	55895	71401
	Water - (Offset)		56753	53835	58253
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds		15000	19114	15000
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			889984	1341929	1281300

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5) -	2436300	2597643	2597643
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)		130000	130000
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)	510154	423554	408554
TOTAL Appropriations Recommended	2946454	3151197	3136197
Less: Amount of Estimated Revenues & Credits (from above)	889984	1281300	1281300
Estimated Amount of Taxes to be Raised	2056470	1869897	1854897

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \_\_\_\_\_  
 (See Supplemental Schedule With 10% Calculation)

293419

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

Town of Canaan, New Hampshire	Fiscal Year Ending December 31, 200
1 Total Recommended by Budget Committee (See Posted Budget MS-7)	\$3,136,197.00
LESS EXCLUSION	
2 Principle-Long-Term Bonds & Notes	\$173,174.00
3 Interest: Long-Term Bonds & Notes	\$28,837.00
4 Capital Outlays funded from Long Term Bonds	0
5 Mandatory Assessments	0
6 Total Exclusions (Sum of 2-4)	\$202,011.00
7 Amounts recommended less recommended Exclusion amounts (line 1 less 5)	\$2,934,186.00
8 Line 6 times 10%	\$293,419.00
9 Maximum Allowable Appropriations (lines 1+8)	\$3,429,616.00

# DEFAULT BUDGET OF THE TOWN

Canaan

For the Ensuing Year January 1, 2005 to December 31, 2005

or Fiscal Year From to

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

## GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

*William Martin*  
*Robert E. G. G. G. G.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603) 271-3397

*Town of Canaan*  
*2004 Annual Report*



Default Budget - Town of Canaan FY 2005

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>GENERAL GOVERNMENT</b>					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive	68613			68313
4140-4149	Election,Reg.& Vital Statistics	64357	-8151		56206
4150-4151	Financial Administration	69264			69264
4152	Revaluation of Property	72526			72526
4153	Legal Expense	27000	7300		34300
4155-4159	Personnel Administration	204600	42773		247373
4191-4193	Planning & Zoning	7201	-5000		2201
4194	General Government Buildings	61965			61695
4195	Cemeteries	33303			33303
4196	Insurance	34500			34500
4197	Advertising & Regional Assoc.	27188	14250		41438
4199	Other General Government	101685			101685
<b>PUBLIC SAFETY</b>					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police	410172	-29325		380847
4215-4219	Ambulance	20000			20000
4220-4229	Fire	56412			56412
4240-4249	Building Inspection	12465			12465
4290-4298	Emergency Management	1	8374		8375
4299	Other (Incl. Communications)	114585	-5112		109473
<b>AIRPORT/AVIATION CENTER</b>					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations				
<b>HIGHWAYS &amp; STREETS</b>					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration	35510			35510
4312	Highways & Streets	451880			451880
4313	Bridges	50000			50000
4316	Street Lighting	13200			13200
4319	Other				
<b>SANITATION</b>					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration				
4323	Solid Waste Collection	48009	-9352		38657
4324	Solid Waste Disposal	118000	10000		128000
4325	Solid Waste Clean-up				
4326-4329	Sewage Coll. & Disposal & Other				



Default Budget - Town of \_\_\_\_\_ Canaan \_\_\_\_\_ FY 2005 \_\_\_\_\_

1 2 3 4 5 6

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
WATER DISTRIBUTION & TREATMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conserv. & Other				
ELECTRIC		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Admin. and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				
HEALTH		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration	1			1
4414	Pest Control	500			500
4415-4419	Health Agencies & Hosp. & Other	14250	-14250		
WELFARE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assist.	5383			5383
4444	Intergovernmental Welfare Pymnts				
4445-4449	Vendor Payments & Other	36500			36500
CULTURE & RECREATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation	25502			25502
4550-4559	Library	85000			85000
4583	Patriotic Purposes	100			100
4589	Other Culture & Recreation	1000			1000
CONSERVATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin. & Purch. of Nat. Resources	700			700
4619	Other Conservation				
4631-4632	REDEVELOPMENT & HOUSING				
4651-4659	ECONOMIC DEVELOPMENT				
DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes	47637	125537		173174
4721	Interest-Long Term Bonds & Notes	41987	15013		57000
4723	Int. on Tax Anticipation Notes	7500			7500
4790-4799	Other Debt Service				

Default Budget - Town of Canaan FY 2005

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
	CAPITAL OUTLAY	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land	1	-1		
4902	Machinery, Vehicles & Equipment	67800	-67800		
4903	Buldings	1			1
4909	Improvements Other Than Bldgs.	2	-1		1
	OPERATING TRANSFERS OUT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer-				
	Water-				
	Electric-				
	Airport-				
4915	To Capital Reserve Fund				
4916	To Exp.Tr.Fund-except #4917				
4917	To Health Maint. Trust Funds				
4918	To Nonexpendable Trust Funds				
4919	To Fiduciary Funds				
	TOTAL	2436300	84255		2520555

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4153	Pending Legal Exposure for Union Neg	4140-4149	Three less elections for 2005
4144-4159	Increased Health/Dental Ins Costs for Staff	4191-4193	Budgeted/Proj/completed in house
4290-4298	Grant Funds Expected/Cost offset	4197	Reallocation to 4415-4419
4324	Increased Fuel Costs Expected	4210-4214	Reduced Salary Line/Reallocation
4415-4419	Reallocation from 4197	4299	Reduction In Budgeted line
4711	Additional Long Term Debt	4323	Reduction In Budgeted line
4721	Additional Long Term Debt Interest		

CATEGORY	PROPOSED BUDGET EXPENSES AMOUNT	PROJECTED REVENUES	NET	DEFAULT BUDGET	NET FOR DEFAULT BUDGET AFTER PROJECT REVENUES
Board of Selectmen	12432.00	244500.00	232068.00	12233.00	220135.00
Town Administrator	59682.14		59682.14	53950.00	53950.00
Town Meeting	2930.60		2930.60	2430.00	2430.00
Town Clerk/Tax Collector	58756.80	753400.00	694643.20	50038.00	644605.20
Voter Registration	2450.00		2450.00	6168.00	6168.00
Accounting and Auditing	62240.00		62240.00	62814.00	62814.00
Budget Committee	2000.00		2000.00	500.00	500.00
Assessing	73682.00		73682.00	72526.00	72526.00
Treasurer	6450.00	10000.00	3550.00	5400.00	5400.00
Trustees of Trust Funds	593.00		593.00	550.00	550.00
Legal	34300.00		34300.00	34300.00	34300.00
Personnel Administration	247372.96		247372.96	247373.00	247373.00
Planning and Zoning	2201.00		2201.00	2201.00	2201.00
Government Buildings	82965.00		82965.00	61965.00	61965.00
Cemeteries	34690.73	15000.00	19690.73	33303.00	18303.00
Insurance	36000.00		36000.00	34500.00	34500.00
Advertising and Regional	45673.00		45673.00	41438.00	41438.00
General Government	102684.00		102684.00	101685.00	101685.00
Police	380847.26	96300.00	284547.26	380847.00	284547.00
Ambulance	20600.00		20600.00	20000.00	20000.00
Fire Department	63822.31	15000.00	48822.31	58412.00	41412.00
Building Inspector	12465.00	11000.00	1465.00	12465.00	1465.00
Emergency Management	8375.00		8375.00	8375.00	8375.00
Mechanic	109473.00		109473.00	109473.00	109473.00
Highway Administration	38569.20		38569.20	35510.00	35510.00
Highway Department	306200.00		306200.00	295880.00	295880.00
Road Maintenance	223000.00	129800.00	93200.00	156000.00	26200.00
Bridges	1.00		1.00	50000.00	50000.00
Street Lighting	15000.00		15000.00	13200.00	13200.00
Solid Waste Collection	38657.00		38657.00	38657.00	38657.00
Solid Waste Disposal	115000.00		115000.00	115000.00	115000.00
Recycling	13000.00	3600.00	9400.00	13000.00	9400.00
Health	1001.00		1001.00	501.00	501.00
Welfare	46882.50	500.00	46382.50	41883.00	41383.00
Parks and Recreation	27639.88	2200.00	25439.88	25501.00	23301.00
Life Guard Hourly	1.00		1.00	1.00	1.00
Library	90695.00		90695.00	85000.00	85000.00
Other Recreation	1000.00		1000.00	1000.00	1000.00
Patriotic	100.00		100.00	100.00	100.00
Conservation Commission	700.00		700.00	700.00	700.00
Debt Service Principal	173173.83		173173.83	173174.00	173174.00
Debt Service Interest	28837.00		28837.00	57000.00	57000.00
Interest on Tax Anticipation Notes	7500.00		7500.00	7500.00	7500.00
Buildings				1.00	1.00
Improvements Other than Buildings	10000.00		10000.00	1.00	1.00
Total	2597643.21	1281300.00	1316343.21	2520555.00	1239255.00
Budget Committee Voted	2597643.21				
Total to be raised by Taxes	1316343.21			1239255.00	
Using total property values of 2004					
Net Appropriation/Total Town Valuation					
Estimated Tax Rate	6.35			5.98	

## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-2440.01-000	2003 Reserve for Encumbrance		53,194.62			
01-4130.10-110	EX Administrative Support	1.00	76.00	1.00	1.00	1.00
01-4130.10-130	EX Selectmen Salary	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
01-4130.10-225	EX FICA/Medicare	688.00	694.49	688.00	688.00	688.00
01-4130.10-260	EX Workers' Compensation	44.00		243.00	243.00	243.00
01-4130.10-550	EX Printing	1,000.00	201.72	1,000.00	1,000.00	1,000.00
01-4130.10-560	EX Dues & Subscriptions	1,000.00	339.94	1,000.00	1,000.00	1,000.00
01-4130.10-625	EX Postage					
01-4130.10-690	EX Miscellaneous	500.00	600.46	500.00	500.00	500.00
<b>TOTAL BOARD OF SELECTMEN</b>		<b>12,233.00</b>	<b>10,912.61</b>	<b>12,432.00</b>	<b>12,432.00</b>	<b>12,432.00</b>
01-4130.20-110	TA Town Administrator Salary	50,000.00	41,939.94	50,000.00	50,000.00	50,000.00
01-4130.20-220	TA Social Security	3,825.00		3,100.00	3,100.00	3,100.00
01-4130.20-225	TA FICA/Medi	125.00	860.60	725.00	725.00	725.00
01-4130.20-230	TA NH Retirement System			3,200.00	3,200.00	3,200.00
01-4130.20-240	TA Training and Seminars			1,000.00	1,000.00	1,000.00
01-4130.20-250	TA Unemployment Tax			57.14	57.14	57.14
01-4130.20-260	TA Worker's Compensation			1,350.00	1,350.00	1,350.00
01-4130.20-560	TA Dues & Subscriptions			200.00	200.00	200.00
01-4130.20-625	TA Postage			50.00	50.00	50.00
<b>TOTAL TOWN ADMINISTRATION</b>		<b>53,950.00</b>	<b>42,800.54</b>	<b>59,682.14</b>	<b>59,682.14</b>	<b>59,682.14</b>

## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4130.30-130	MTG Town Moderator's Salary	400.00	600.00	400.00	400.00	400.00
01-4130.30-225	MTG FICA/Medicare	30.60		30.60	30.60	30.60
01-4130.30-550	MTG Town Report Printing	2,000.00	1,534.00	2,500.00	2,500.00	2,500.00
01-4130.30-690	MTG Miscellaneous		194.08			
<b>TOTAL TOWN MEETING</b>		<b>2,430.60</b>	<b>2,328.08</b>	<b>2,930.60</b>	<b>2,930.60</b>	<b>2,930.60</b>
<b>TOTAL EXECUTIVE</b>		<b>68,613.60</b>	<b>56,041.23</b>	<b>75,044.74</b>	<b>75,044.74</b>	<b>75,044.74</b>
01-4140.10-120	TC/TX Assistant TC/TX	4,800.00	4,363.00	5,700.00	5,700.00	5,700.00
01-4140.10-130	TC/TX Collector Salary	36,765.00	36,473.52	35,500.00	35,500.00	35,500.00
01-4140.10-210	TC/TX Health Insurance					
01-4140.10-225	TC/TX FICA/Medicare	3,180.00	3,122.26	3,151.80	3,151.80	3,151.80
01-4140.10-230	TC/TX NH Retirement		2,074.48	2,630.00	2,630.00	2,630.00
01-4140.10-390	TC/TX Mortgage Search	2,800.00	1,651.00	2,500.00	2,500.00	2,500.00
01-4140.10-391	TC/TX Training & Education	750.00	707.60	1,000.00	1,000.00	1,000.00
01-4140.10-400	TC/TX Dog License Expense	200.00	1,895.16	225.00	225.00	225.00
01-4140.10-620	TC/TX Office Supplies	342.00	594.46	350.00	350.00	350.00
01-4140.10-625	TC/TX Postage			4,500.00	4,500.00	4,500.00
01-4140.10-820	TC/TX Marriage/Copy/Vitals	1,200.00	1,157.00	1,200.00	1,200.00	1,200.00
<b>TOTAL TOWN CLERK</b>		<b>50,037.00</b>	<b>52,038.48</b>	<b>56,756.80</b>	<b>56,756.80</b>	<b>56,756.80</b>



TOWN OF CANAAN

2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4140.20-620	EL Printing & Supplies	5,550.00	5,595.67	2,000.00	2,000.00	2,000.00
01-4140.20-690	EL Meals & Services	400.00	545.10	200.00	200.00	200.00
01-4140.30-550	EL Election Advertising	500.00		250.00	250.00	250.00
	<b>TOTAL VOTER REGISTRATION</b>	<b>6,450.00</b>	<b>6,140.77</b>	<b>2,450.00</b>	<b>2,450.00</b>	<b>2,450.00</b>
	<b>TOTAL ELECTION &amp; REGISTRATION</b>	<b>56,487.00</b>	<b>58,179.25</b>	<b>59,206.80</b>	<b>59,206.80</b>	<b>59,206.80</b>
01-4150.10-110	FA Bookkeeper Salary	40,000.00	35,525.59	40,000.00	40,000.00	40,000.00
01-4150.10-210	FA Health Insurance					
01-4150.10-225	FA Bookkeeper FICA/Medicare	3,060.00	2,545.93	3,060.00	3,060.00	3,060.00
01-4150.10-230	FA Bookkeeper NH Retirement	2,360.00	2,236.88	2,700.00	2,700.00	2,700.00
01-4150.10-240	FA Bookkeeper Training/Seminar		450.00	1,000.00	1,000.00	1,000.00
01-4150.10-250	FA Unemployment			1,080.00	1,080.00	1,080.00
01-4150.10-301	FA Auditing Services	10,000.00	13,072.00	10,000.00	10,000.00	10,000.00
01-4150.10-560	FA Dues & Subscriptions			200.00	200.00	200.00
01-4150.10-610	FA General Supplies			200.00	200.00	200.00
01-4150.10-630	FA Service Contracts	7,394.00	11,466.23	4,000.00	4,000.00	4,000.00
	<b>TOTAL ACCOUNTING &amp; AUDITING</b>	<b>62,814.00</b>	<b>65,296.63</b>	<b>62,240.00</b>	<b>62,240.00</b>	<b>62,240.00</b>
01-4150.20-690	FA Budget Committee	500.40	660.00	500.00	500.00	2,000.00
	<b>TOTAL BUDGET COMMITTEE</b>	<b>500.40</b>	<b>660.00</b>	<b>500.00</b>	<b>500.00</b>	<b>2,000.00</b>

## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4150.30-110	AS Info Coordinator Salary	29,481.00	30,568.38	30,137.00	30,137.00	30,137.00
01-4150.30-225	AS FICA / Medicare	2,255.00	2,343.99	2,325.00	2,325.00	2,325.00
01-4150.30-230	AS NH Retirement	1,770.00	1,937.27	2,000.00	2,000.00	2,000.00
01-4150.30-313	Tax Mapping	1,900.00	2,870.00	2,100.00	2,100.00	2,100.00
01-4150.30-390	AS Contract Appraiser	37,000.00	45,930.62	37,000.00	37,000.00	37,000.00
01-4150.30-560	AS Assessing Dues	20.00	20.00	20.00	20.00	20.00
01-4150.30-610	AS General Supplies	100.00		100.00	100.00	100.00
	<b>TOTAL ASSESSING</b>	<b>72,526.00</b>	<b>83,670.26</b>	<b>73,682.00</b>	<b>73,682.00</b>	<b>73,682.00</b>
01-4150.50-120	TR Assistant Treasurer	550.00	412.50	550.00	550.00	550.00
01-4150.50-130	TR Treasurer Salary	4,500.00	4,413.48	4,500.00	4,500.00	4,500.00
01-4150.50-225	TR FICA/Medicare	350.00	497.64	400.00	400.00	400.00
01-4150.50-620	T Office Supplies			1,000.00	1,000.00	1,000.00
	<b>TOTAL TREASURY</b>	<b>5,400.00</b>	<b>5,323.62</b>	<b>6,450.00</b>	<b>6,450.00</b>	<b>6,450.00</b>
01-4150.55-130	TRTF Salary	550.00	550.00	550.00	550.00	550.00
01-4150.55-225	TRTF FICA / Medicare		42.08	43.00	43.00	43.00
	<b>TOTAL TRUSTEE OF TRUST FUNDS</b>	<b>550.00</b>	<b>592.08</b>	<b>593.00</b>	<b>593.00</b>	<b>593.00</b>
01-4150.60-330	TC/TX Software Support	7,870.00	5,537.25			
	<b>TOTAL DATA PROCESSING</b>	<b>7,870.00</b>	<b>5,537.25</b>	<b>0.00</b>	<b>0.00</b>	
	<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>149,660.40</b>	<b>161,079.84</b>	<b>143,465.00</b>	<b>143,465.00</b>	<b>144,965.00</b>

TOWN OF CANAAN

2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4153.10-320	LE Town Attorney	15,000.00	24,172.13	15,000.00	15,000.00	20,000.00
01-4153.10-690	LE Grafton City Prosecutor Exp	12,000.00	10,082.00	14,300.00	14,300.00	14,300.00
01-4153.10-691	LE Other Legal Expense		52,585.75			
	<b>TOTAL LEGAL</b>	<b>27,000.00</b>	<b>86,839.88</b>	<b>29,300.00</b>	<b>29,300.00</b>	<b>34,300.00</b>
01-4155.10-210	PA Health Insurance	200,000.00	178,372.68	200,000.00	242,772.96	242,772.96
01-4155.10-250	PA Unemployment	2,600.00	2,300.00	2,600.00	2,600.00	2,600.00
01-4155.10-260	PA Worker's Compensation		5,865.00			
01-4155.10-390	PA Drug Testing Contract	1,000.00	71.75	1,000.00	1,000.00	1,000.00
01-4155.10-690	PA Health & Safety	1,000.00	1,209.42	1,000.00	1,000.00	1,000.00
	<b>TOTAL PERSONNEL ADMINISTRATION</b>	<b>204,600.00</b>	<b>187,818.85</b>	<b>204,600.00</b>	<b>247,372.96</b>	<b>247,372.96</b>
01-4191.10-110	PB Administrative Support	1.00		1.00	1.00	1.00
01-4191.10-320	PB Legal Fees	500.00		500.00	500.00	500.00
01-4191.10-550	PB Printing	250.00		250.00	250.00	250.00
01-4191.10-625	PB Postage	250.00		250.00	250.00	250.00
01-4191.10-670	PB Books & Publications	500.00	184.00	500.00	500.00	500.00
01-4191.10-690	PB Miscellaneous	200.00	103.00	200.00	200.00	200.00
01-4191.10-830	PB Advertising & Notices		93.03			
01-4191.30-830	PB Advertising	500.00		500.00	500.00	500.00
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>2,201.00</b>	<b>380.03</b>	<b>2,201.00</b>	<b>2,201.00</b>	<b>2,201.00</b>
01-4194.10-341	GG Telephone					
01-4194.10-410	GB Electricity	10,000.00	17,421.08	15,000.00	18,000.00	18,000.00
01-4194.10-411	GB Heating Oil & Gas	18,000.00	16,962.60	21,000.00	21,000.00	21,000.00
01-4194.10-412	GB Water & Sewer	9,465.00	8,768.00	9,465.00	9,465.00	9,465.00
01-4194.10-430	GB Repairs & Maintenance	20,000.00	14,462.53	20,000.00	20,000.00	30,000.00
01-4194.10-640	GB Custodial Supplies	3,000.00	4,741.95	3,000.00	3,000.00	3,000.00
01-4194.10-720	GB Improvements to Buildings	1,500.00	162.25	1,500.00	1,500.00	1,500.00
	<b>TOTAL GENERAL GOVERNMENT BLD</b>	<b>61,965.00</b>	<b>62,518.41</b>	<b>69,965.00</b>	<b>72,965.00</b>	<b>82,965.00</b>



## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4195.10-110	CM Salary FT	14,448.00	14,448.00	10,206.72	10,206.72	10,206.72
01-4195.10-120	CM Salary PT	10,000.00	11,676.51	13,212.76	13,212.76	13,212.76
01-4195.10-225	CM FICA/Medicare	1,870.00	1,964.07	1,791.59	1,791.59	1,791.59
01-4195.10-230	CM NH Retirement	855.00	2,284.70	1,003.66	1,003.66	1,003.66
01-4195.10-260	CM Workers' Compensation	800.00		800.00	800.00	800.00
01-4195.10-390	CM Contracted Services	2,380.00	1,980.00	3,380.00	3,380.00	3,380.00
01-4195.10-610	CM Supplies	2,700.00	1,883.95	3,995.00	3,995.00	3,995.00
01-4195.10-740	CM Equipment			1.00	1.00	1.00
01-4195.10-830	CM Advertising & Notices	250.00	126.20	300.00	300.00	300.00
<b>TOTAL CEMETERIES</b>		<b>33,303.00</b>	<b>34,363.43</b>	<b>34,690.73</b>	<b>34,690.73</b>	<b>34,690.73</b>
01-4196.10-520	INS Property & Liability	34,500.00	34,624.69	36,000.00	36,000.00	36,000.00
<b>TOTAL INSURANCE NOT OTHERWISE</b>		<b>34,500.00</b>	<b>34,624.69</b>	<b>36,000.00</b>	<b>36,000.00</b>	<b>36,000.00</b>
01-4197.10-560	ARA NHMA Dues	1,962.00	1,988.00	2,100.00	2,100.00	2,100.00
01-4197.11-560	ARA UVLSRPC	3,186.00	3,186.00	3,486.00	3,486.00	3,486.00
01-4197.12-560	ARA Grafton City Senior Citizen	5,680.00	5,680.00	5,680.00	5,680.00	5,680.00
01-4197.13-560	ARA Advanced Transit	5,460.00	5,460.00	7,047.00	7,047.00	7,047.00
01-4197.14-560	ARA Headrest	2,500.00	2,000.00	3,500.00	3,500.00	3,500.00
01-4197.15-560	ARA LISTEN	3,000.00		3,000.00	3,000.00	2,000.00
01-4197.16-560	ARA WISE	2,100.00		2,100.00	2,100.00	2,100.00
01-4197.17-560	ARA West Central Services	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-4197.18-560	ARA ACORN	300.00		300.00	300.00	300.00
01-4197.19-560	ARA Goose Pond Lake Assoc	0.00	0.00	0.00	0.00	855.00
01-4197.20-560	ARA Canaan Lake Assoc.	0.00	0.00	0.00	0.00	1,355.00
01-4197.21-560	HEL Mascoma Visiting Nurses	0.00	0.00	14,250.00	14,250.00	14,250.00
<b>TOTAL ADVERTISING &amp; REGIONAL AS</b>		<b>27,188.00</b>	<b>21,314.00</b>	<b>44,463.00</b>	<b>44,463.00</b>	<b>45,673.00</b>

## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4199.10-341	GG Telephone & FAX	22,000.00	23,811.05	22,000.00	22,000.00	22,000.00
01-4199.10-391	GG Training & Education	200.00	210.00	200.00	200.00	200.00
01-4199.10-550	GG Printing & Publishing	3,000.00	2,538.15	3,000.00	3,000.00	3,000.00
01-4199.10-610	GG General Gov Supplies	500.00	1,052.53	500.00	500.00	500.00
01-4199.10-620	GG Office Supplies	5,000.00	5,290.45	5,000.00	5,000.00	5,000.00
01-4199.10-625	GG Postage	7,100.00	7,061.70	7,100.00	7,100.00	7,100.00
01-4199.10-635	GG Gasoline & Diesel	35,000.00	36,059.93	50,000.00	50,000.00	50,000.00
01-4199.10-690	GG Contingency Account	20,000.00	18,562.90			
01-4199.10-691	GG Office Equipment	1.00	1,457.08	5,000.00	5,000.00	5,000.00
01-4199.10-802	GG Mileage Reimbursement	500.00	589.43	1,000.00	1,000.00	1,000.00
01-4199.10-820	GG Recording Fees	2,700.00	1,609.12	2,700.00	2,700.00	2,700.00
01-4199.10-830	GG Advertising/Notices	4,500.00	5,141.90	5,000.00	5,000.00	5,000.00
01-4199.11-225	GG FICA/Medicare	84.00	84.15	84.00	84.00	84.00
01-4199.11-390	GG Historian Services	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
<b>TOTAL GENERAL GOVERNMENT</b>		<b>101,685.00</b>	<b>104,568.39</b>	<b>102,684.00</b>	<b>102,684.00</b>	<b>102,684.00</b>
01-4210.10-110	PD Salaries FT	156,710.00	150,769.39	160,232.80	160,232.80	160,232.80
01-4210.10-120	PD Salaries PT	50,337.00	39,251.46	50,375.54	50,375.54	50,375.54
01-4210.10-130	PD Police Chief Salary	43,850.00	44,712.57	44,833.10	44,829.20	44,829.20
01-4210.10-140	PD Overtime	7,002.00	5,292.84	6,984.00	5,000.00	6,984.00
01-4210.10-150	PD Outside Duty Salary	93,000.00	64,267.06	50,000.00	30,000.00	30,000.00
01-4210.10-225	PD FICA/Medicare	3,800.00	9,367.98	3,800.00	6,531.22	6,531.22
01-4210.10-230	PD NH Retirement	18,800.00	25,109.58	18,800.00	18,000.00	18,000.00
01-4210.10-260	PD Workers' Compensation	4,400.00	3,099.39	4,400.00	4,400.00	4,400.00
01-4210.10-330	PD Software Support	1,285.00	1,110.00	1,413.50	1,413.50	1,413.50
01-4210.10-560	PD Dues & Subscriptions	500.00	170.00	550.00	525.00	550.00
01-4210.10-680	PD Departmental Supplies	3,000.00	3,098.16	3,300.00	2,000.00	3,300.00
01-4210.10-740	PD Equipment	4,872.00	4,838.02	4,745.00	3,872.00	4,745.00
01-4210.10-750	PD Uniforms	6,000.00	5,671.13	6,000.00	6,000.00	6,000.00
01-4210.10-760	PD Radar & Radio	1,000.00	1,007.39	2,000.00	1,500.00	2,000.00
01-4210.40-230	PD Train NH Retirement		19.30			
01-4210.40-390	PD Training	6,800.00	3,653.18	6,800.00	6,800.00	6,800.00
01-4210.50-390	PD Dispatch Service	33,816.00	30,692.00	34,686.00	34,686.00	34,686.00

## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
<b>TOTAL POLICE DEPT.</b>						
		435,172.00	392,129.45	398,919.94	376,165.26	380,847.26
01-4215.10-390	AM Contracted Ambulance	20,000.00	20,000.00	20,600.00	20,600.00	20,600.00
<b>TOTAL AMBULANCE SERVICE</b>						
		20,000.00	20,000.00	20,600.00	20,600.00	20,600.00
01-4220.10-120	FD Salaries PT	22,667.00	19,454.69	23,347.01	23,347.01	23,347.01
01-4220.10-225	FD FICA/Medicare	2,165.00	1,532.60	2,227.30	2,227.30	2,227.30
01-4220.10-260	FD Workers' Compensation	1,180.00	652.51	1,180.00	1,180.00	1,180.00
01-4220.10-430	FD Equip Maint &	6,500.00	3,882.98	6,500.00	6,500.00	6,500.00
01-4220.10-430	Fire Vehicle Maint. & Repair					6,500.00
01-4220.10-560	FD Dues & Subscriptions	3,000.00	2,950.50	3,000.00	3,000.00	3,000.00
01-4220.10-680	FD Departmental Supplies	2,000.00	2,490.80	2,000.00	2,000.00	2,000.00
01-4220.10-740	FD Equipment	10,300.00	8,590.74	10,300.00	10,300.00	10,300.00
01-4220.11-120	FD Fire Chief Salary	4,500.00	4,500.00	4,635.00	4,635.00	4,635.00
01-4220.11-225	Fire Chief FICA/Medi		258.18			
01-4220.12-120	FD Deputy Fire Chief Salary	1,100.00	1,100.00	1,133.00	1,133.00	1,133.00
01-4220.12-225	Deputy Fire Chief FICA/Medi		84.92			
01-4220.40-390	FD Training	2,000.00	2,139.00	2,000.00	2,000.00	2,000.00
01-4220.90-680	FD Dry Hydrant	1,000.00	100.00	1,000.00	1,000.00	1,000.00
<b>TOTAL FIRE DEPARTMENT</b>						
		56,412.00	47,736.92	57,322.31	57,322.31	63,822.31
<b>TOTAL PUBLIC SAFETY</b>						
		511,584.00	459,866.37	476,842.25	454,087.57	465,269.57
01-4225.10-390	Homeland Security Grant 2003		4,850.00			
01-4240.10-110	BI Salaries - F/T					
01-4240.10-120	BI Salary PT	10,000.00		10,000.00	10,000.00	10,000.00
01-4240.10-225	BI FICA/Medicare	765.00	430.29	765.00	765.00	765.00
01-4240.10-560	BI Dues & Subscriptions	200.00		200.00	200.00	200.00
01-4240.10-565	BI Training	200.00	-15.00	200.00	200.00	200.00
01-4240.10-670	BI Books & Manuals	200.00		200.00	200.00	200.00

## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4240.10-680	BI Tools	250.00		250.00	250.00	250.00
01-4240.10-802	BI Mileage & Tolls	850.00		850.00	850.00	850.00
	<b>TOTAL BUILDING INSPECTOR</b>	<b>12,465.00</b>	<b>6,040.29</b>	<b>12,465.00</b>	<b>12,465.00</b>	<b>12,465.00</b>
01-4290.10-610	EM Emergency Mtg	1.00		8,375.00	8,375.00	8,375.00
	<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>1.00</b>	<b>0.00</b>	<b>8,375.00</b>	<b>8,375.00</b>	<b>8,375.00</b>
01-4299.10-110	MECH Salary FT	33,946.00	33,644.16	33,696.00	33,696.00	33,696.00
01-4299.10-140	MECH Overtime	3,671.00	760.32	3,671.00	3,671.00	3,671.00
01-4299.10-225	MECH FICA/Medicare	2,878.00	2,631.93	2,894.95	2,860.00	2,860.00
01-4299.10-230	MECH NH Retirement	2,220.00	2,747.97	2,062.90	2,376.00	2,376.00
01-4299.10-260	MECH Worker's Compensation	870.00		870.00	870.00	870.00
01-4299.10-430	MECH Repairs	12,000.00	10,677.83	12,000.00	12,000.00	12,000.00
01-4299.10-431	MECH Repair Parts	35,000.00	28,620.33	35,000.00	30,000.00	30,000.00
01-4299.10-610	MECH Supplies	14,000.00	11,350.84	14,000.00	14,000.00	14,000.00
01-4299.10-631	MECH Petroleum Products	5,000.00	2,535.83	5,000.00	5,000.00	5,000.00
01-4299.10-680	MECH Tools	5,000.00	4,156.70	5,000.00	5,000.00	5,000.00
	<b>TOTAL MECHANIC</b>	<b>114,585.00</b>	<b>97,125.91</b>	<b>114,194.85</b>	<b>109,473.00</b>	<b>109,473.00</b>
01-4311.10-110	HW Road Agent Hourly Wages	6,760.00	5,811.00			
01-4311.10-120	HW Road Agent Salary	26,250.00	11,289.49	35,000.00	26,239.20	34,559.20
01-4311.10-140	HW Road Agent/Hourly/OT	2,500.00				
01-4311.10-225	HW FICA/Medicare		1,450.57	2,677.50	2,010.00	2,010.00
01-4311.10-230	HW State Retirement		1,148.48	2,000.00	2,000.00	2,000.00
	<b>TOTAL HIGHWAY ADMINISTRATION</b>	<b>35,510.00</b>	<b>22,156.54</b>	<b>39,677.50</b>	<b>30,249.20</b>	<b>38,569.20</b>
01-4312.10-341	HW Telephone					



TOWN OF CANAAN

2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4312.10-390	HW Contracted Services	7,000.00	7,328.81	7,000.00	7,000.00	7,000.00
01-4312.20-110	HW FT Salaries	192,000.00	172,759.07	197,760.00	203,450.00	203,450.00
01-4312.20-120	HW Salaries PT		450.00			
01-4312.20-130	HW Road Agent Elected		13,440.00			
01-4312.20-140	HW Overtime	25,000.00	16,058.69	25,750.00	25,750.00	25,750.00
01-4312.20-225	HW FICA/Medicare	19,300.00	15,521.61	15,128.64	17,600.00	17,600.00
01-4312.20-230	HW NH Retirement	14,780.00	12,752.51	11,667.84	14,600.00	14,600.00
01-4312.20-260	HW Workers' Compensation	17,000.00	11,418.80	17,000.00	17,000.00	17,000.00
01-4312.20-390	HW Uniforms	10,800.00	9,050.75	10,800.00	10,800.00	10,800.00
01-4312.20-610	HW Supplies	10,000.00	11,128.98	10,000.00	10,000.00	10,000.00
	<b>TOTAL HIGHWAY DEPARTMENT</b>	<b>295,880.00</b>	<b>289,909.22</b>	<b>295,106.48</b>	<b>306,200.00</b>	<b>306,200.00</b>
01-4312.30-610	HW Winter Sand	27,000.00	24,057.50	27,000.00	27,000.00	27,000.00
01-4312.30-630	HW Mowing Brush	5,000.00		5,000.00	5,000.00	5,000.00
01-4312.30-730	HW Road Reconstruction	50,000.00	70,538.39	100,000.00	100,000.00	100,000.00
01-4312.31-610	HW Road Salt	45,000.00	36,356.98	50,000.00	50,000.00	50,000.00
01-4312.40-610	HW Culverts	4,000.00	2,234.19	4,000.00	4,000.00	4,000.00
01-4312.41-610	HW Gravel	13,000.00	13,020.95	25,000.00	25,000.00	25,000.00
01-4312.42-610	HW Chloride/Dust Control	12,000.00	7,038.16	12,000.00	12,000.00	12,000.00
	<b>TOTAL ROAD MAINTENANCE</b>	<b>156,000.00</b>	<b>153,246.17</b>	<b>223,000.00</b>	<b>223,000.00</b>	<b>223,000.00</b>
01-4313.20-310	BR Bridge Inspection	50,000.00		100,000.00	100,000.00	1.00
	<b>TOTAL BRIDGES</b>	<b>50,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>1.00</b>
01-4316.10-410	SL Street Lighting ML	13,200.00	10,741.93	15,000.00	15,000.00	15,000.00
	<b>TOTAL HIGHWAY AND STREETS</b>	<b>550,590.00</b>	<b>456,053.86</b>	<b>672,783.98</b>	<b>674,449.20</b>	<b>582,770.20</b>
01-4323.10-120	TS Salaries PT	39,177.00	35,363.85	29,500.00	29,500.00	29,500.00
01-4323.10-225	TS FICA/Medicare	2,740.00	2,705.39	2,257.00	2,257.00	2,257.00
01-4323.10-260	TS Workers' Compensation	1,760.00	1,141.88	1,900.00	1,900.00	1,900.00
01-4323.10-610	TS Supplies	4,332.00	1,535.56	5,000.00	5,000.00	5,000.00

TOWN OF CANAAN

2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
	<b>TOTAL SOLID WASTE COLLECTION</b>	<b>48,009.00</b>	<b>40,746.68</b>	<b>38,657.00</b>	<b>38,657.00</b>	<b>38,657.00</b>
01-4324.10-390	SWD Hauling Services	105,000.00	103,519.64	115,000.00	115,000.00	115,000.00
	<b>TOTAL SOLID WASTE DISPOSAL</b>	<b>105,000.00</b>	<b>103,519.64</b>	<b>115,000.00</b>	<b>115,000.00</b>	<b>115,000.00</b>
01-4324.40-390	RECYC Hauling Services	3,000.00	3,550.65	3,000.00	3,000.00	3,000.00
01-4324.40-720	RECYC Site Improvement	10,000.00	4,915.00	10,000.00	10,000.00	10,000.00
	<b>TOTAL RECYCLING</b>	<b>13,000.00</b>	<b>8,465.65</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>
	<b>TOTAL SANITATION</b>	<b>166,009.00</b>	<b>152,731.97</b>	<b>166,657.00</b>	<b>166,657.00</b>	<b>166,657.00</b>
01-4413.10-120	HEL Administration Salary	1.00		500.00	500.00	500.00
01-4414.10-390	HEL Veterinary Services	500.00	285.00	500.00	500.00	500.00
01-4415.10-680	HEL Other Health / Supplies			1.00	1.00	1.00
	HEL Mascoma Visiting Nurses	14,250.00	14,250.00			
	<b>TOTAL HEALTH</b>	<b>14,751.00</b>	<b>14,535.00</b>	<b>1,001.00</b>	<b>1,001.00</b>	<b>1,001.00</b>

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectment's Budget	2005 Budget Committee
01-4441.10-130	WEL Administration Salary	5,000.00	5,000.04	5,000.00	5,000.00	5,000.00
01-4441.10-210	WEL Health Insurance					
01-4441.10-225	WEL FICA/Medicare	383.00	382.44	382.50	382.50	382.50
01-4441.10-260	WEL Worker's Compensation					
01-4441.10-341	WEL Telephone					
01-4445.10-810	WEL Rent Assistance	25,000.00	32,145.16	30,000.00	30,000.00	30,000.00
01-4445.11-810	WEL Food Assistance	1,500.00	1,337.00	1,500.00	1,500.00	1,500.00
01-4445.12-810	WEL Security Deposit	1,000.00		1,000.00	1,000.00	1,000.00
01-4445.13-810	WEL Fuel Assistance	2,000.00	250.00	2,000.00	2,000.00	2,000.00
01-4445.14-810	WEL Utilities/Assistance	3,000.00	1,495.67	3,000.00	3,000.00	3,000.00
01-4445.15-810	WEL Medical Assistance	2,000.00	1,120.04	2,000.00	2,000.00	2,000.00
01-4445.16-810	WEL Miscellaneous	2,000.00	975.54	2,000.00	2,000.00	2,000.00
	<b>TOTAL WELFARE</b>	<b>41,883.00</b>	<b>42,705.89</b>	<b>46,882.50</b>	<b>46,882.50</b>	<b>46,882.50</b>
01-4520.10-120	REC Director PT Salary	4,500.00	1,666.64	4,500.00	4,500.00	4,500.00
01-4520.10-225	REC FICA/Medicare	680.00	152.30	680.00	680.00	680.00
01-4520.10-630	REC Maintenance & Repair	1.00	3,542.58	1.00	1.00	1.00
01-4520.10-650	REC Groundskeeping/Rubbish	15,000.00	3,384.93	15,000.00	15,000.00	1,000.00
01-4520.10-680	REC Program Supplies	1,000.00	600.95	1,000.00	1,000.00	1,000.00
01-4520.10-690	REC Program Equipment					
01-4520.11-120	REC Hourly PT	4,320.00	2,346.00	19,933.00	19,933.00	19,933.00
01-4520.11-225	REC PT FICA/Medi		179.45	1,524.88	1,524.88	1,524.88
	<b>TOTAL PARKS &amp; RECREATION</b>	<b>25,501.00</b>	<b>11,872.85</b>	<b>42,638.88</b>	<b>42,638.88</b>	<b>27,639.88</b>
01-4520.12-120	REC Lifeguard Hourly	1.00		1.00	1.00	1.00
01-4551.20-810	LIB Annual Contribution	85,000.00	85,000.00	88,695.29	88,695.29	90,695.00
01-4581.20-810	CUL Other Recreation	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-4583.20-810	PAT Patriotic	100.00		100.00	100.00	100.00

## TOWN OF CANAAN

## 2005 BUDGET

Account Number	Account Name	Budget 2004	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
01-4611.10-560	Conservation Fund Expenses	700.00	300.00	700.00	700.00	700.00
01-4711.20-980	DS Debt Service - Principal	47,637.00	57,132.74	120,334.00	120,334.00	173,173.83
01-4721.20-981	DS Debt Service - Interest	41,987.00	42,289.77	28,837.00	28,837.00	28,837.00
01-4723.20-981	DS Interest on Tax Ant Notes	7,500.00	2,277.78	7,500.00	7,500.00	7,500.00
01-4902.10-740	Machinery & Equipment	67,800.00	50,197.73			
01-4902.10-760	Vehicle Purchase Article 13	90,000.00	90,000.00			
01-4902.10-900	VP EF 2002 1st Payment					
01-4902.11-900	VP EF 2002 Tanker 1st Pmt					
01-4903.10-720	BLDGS	1.00		1.00	1.00	
01-4903.10-730	Canaan Town Library Article 6	225,000.00	11,995.84			
01-4903.10-740	Canaan Senior Center Article 7	45,000.00	28,068.10			
01-4909.10-730	IMPRO other than Buildings			1.00	1.00	10,000.00
01-4931.10-990	Taxes Paid to County		345,335.00			
01-4933.10-990	Taxes Paid to School		3,108,560.34			
<b>BUDGET TOTAL</b>		<b>2,816,300.00</b>	<b>5,928,862.06</b>	<b>2,590,630.02</b>	<b>2,610,591.67</b>	<b>2,597,643.21</b>
	Deleted Line 01-4191.10-390	5,000.00				
	Actual 2004 Budget	2,821,300.00				
	Amendment to add funds to line 01-4903.10-720 for water and septic system at Meeting House					15,000.00
	AMENDED 2005 BUDGET					<b>2,612,643.21</b>



TOWN OF CANAAN  
WATER SEWER DEPT.  
2005 BUDGET

Account Name	2004 Budget	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
SC Legal Expense	1.00	0.00	1.00	1.00	1.00
SC Repair & Maintenance	3,000.00	2,163.42	3,000.00	3,000.00	3,000.00
SC Safety Equipment	250.00	58.98	250.00	250.00	250.00
SC Capital Improvements	15,000.00	13,335.17	15,000.00	15,000.00	15,000.00
SC Equipment	300.00	56.72	300.00	300.00	300.00
SC Depreciation	4,000.00	0.00	4,000.00	4,000.00	4,000.00
ST Bank Charges	0.00	0.00	0.00	0.00	0.00
ST Telephone	1,000.00	0.00	1,000.00	1,000.00	1,000.00
ST Contract Administration	19,500.00	22,451.00	19,500.00	19,500.00	19,500.00
ST Electricity	12,000.00	11,976.63	12,000.00	12,000.00	14,000.00
ST Repair & Maintenance	2,000.00	7,519.04	2,000.00	2,000.00	2,000.00
ST Lagoon Dues	400.00	0.00	400.00	400.00	400.00
ST Laboratory Supplies	250.00	0.00	250.00	250.00	250.00
ST Inspection & Treatment	3,500.00	5,538.00	4,500.00	4,500.00	4,500.00
ST Postage	100.00	0.00	100.00	100.00	100.00
ST Operating Fuel	1,600.00	2,940.53	1,600.00	1,600.00	1,600.00
ST Billing Expenses	500.00	650.00	500.00	500.00	500.00
ST Contracted Services	5,000.00	1,815.00	5,000.00	5,000.00	5,000.00
<b>TOTAL SEWER COLLECTION &amp; DISPOSAL</b>	<b>68,401.00</b>	<b>68,504.49</b>	<b>69,401.00</b>	<b>69,401.00</b>	<b>71,401.00</b>

**TOWN OF CANAAN  
WATER SEWER DEPT.  
2005 BUDGET**

Account Name	2004 Budget	2004 Actual	2005 Department Head Budget	2005 Selectmen's Budget	2005 Budget Committee
WA Engineering & Planning	1.00	0.00	1.00	1.00	1.00
WA Legal Expense	1.00	0.00	1.00	1.00	1.00
WA Contract Administration	25,000.00	22,451.00	25,000.00	25,000.00	25,000.00
WA Engineering & Planning	0.00	0.00	0.00	0.00	0.00
WA Contract Administration	0.00	0.00	0.00	0.00	0.00
WS Meter Installation & Repair	1.00	578.32	1.00	1.00	1.00
WS Water Line Install & Repair	2,500.00	74.00	2,500.00	2,500.00	2,500.00
WT Dues & Subscription	150.00	150.00	150.00	150.00	150.00
WT Telephone	500.00	0.00	500.00	500.00	500.00
WT Contracted Labor	5,000.00	244.00	5,000.00	5,000.00	5,000.00
WT Electricity	5,000.00	5,090.18	5,000.00	5,000.00	5,500.00
WT Repair & Maintenance	3,000.00	1,951.22	3,000.00	3,000.00	3,000.00
WT Supplies	1,200.00	274.97	1,200.00	1,200.00	1,200.00
WT Postage	400.00	0.00	400.00	400.00	400.00
WT Chemicals	2,500.00	2,025.76	2,500.00	2,500.00	2,500.00
WT Capital Improvements	3,000.00	262.44	3,000.00	3,000.00	3,000.00
WT Equipment	2,500.00	7,659.19	2,500.00	2,500.00	2,500.00
WT Billing Expenses	1,000.00	650.00	1,000.00	1,000.00	1,000.00
WT Postage	0.00	0.00	0.00	0.00	0.00
WT Advertising & Notices	200.00	0.00	200.00	200.00	200.00
WT Depreciation	2,800.00	0.00	2,800.00	2,800.00	2,800.00
WT Inspection & Treatment	2,000.00	2,023.50	3,000.00	3,000.00	3,000.00
WA 2002 Encumbered Funds	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WATER DISTRIBUTION &amp; TREATMENT</b>	<b>56,753.00</b>	<b>43,434.58</b>	<b>57,753.00</b>	<b>57,753.00</b>	<b>58,253.00</b>
<b>TOTAL WATER &amp; SEWER BUDGET</b>	<b>125,154.00</b>	<b>111,939.07</b>	<b>127,154.00</b>	<b>127,154.00</b>	<b>129,654.00</b>

**TOWN OF CANAAN, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2003**

**and**

**Independent Auditor's Report**

# Vachon, Clukay & Co., PC

*Certified Public Accountants*

45 Market Street  
Manchester, New Hampshire 03101  
(603) 622-7070  
FAX: 622-1452

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectman  
Town of Canaan, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Canaan, New Hampshire, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of Town officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town officials, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included to conform with accounting principles generally accepted in the United States of America. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues in the General Fund which were not received in cash within sixty days of year end as required by accounting principles generally accepted in the United States of America (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance by an amount which is indeterminable due to the timing of this engagement, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Canaan, New Hampshire as of December 31, 2003, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Town of Canaan*  
*2004 Annual Report*

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Canaan, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Vadon, Chubb & Co., PC*

February 23, 2004

EXHIBIT A  
TOWN OF CANAAN, NEW HAMPSHIRE  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 2003

	Governmental Fund Types		Proprietary Fund Types	Fiduciary Fund Types	Account Group	Totals (Memorandum Only)	
	General	Special Revenue	Enterprise	Trust & Agency	General Long- Term Debt	2003	2002
<b>ASSETS</b>							
Cash	\$ 1,218,374	\$ 38,698	\$ 421,667	\$ 13,841	-	\$ 1,692,580	\$ 1,430,816
Investments	15,447	74,501		1,251,376		1,341,324	1,267,906
Taxes receivable, net	519,249					519,249	445,600
Accounts receivable	13,020		240			13,260	2,786
Unbilled charges for service			26,317			26,317	25,123
Due from other funds	56,405	6,062	107,758			170,225	139,283
Due from other governments	100,894					100,894	34,949
Prepaid expenses						-	4,573
Utility plant in service, net			4,279,863			4,279,863	4,341,873
Amount to be provided for retirement of long-term debt					\$ 319,708	319,708	340,389
Total Assets	<u>\$ 1,923,389</u>	<u>\$ 119,261</u>	<u>\$ 4,835,845</u>	<u>\$ 1,265,217</u>	<u>\$ 319,708</u>	<u>\$ 8,463,420</u>	<u>\$ 8,033,298</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 25,748					\$ 25,748	\$ 45,833
Accrued liabilities	30,926		\$ 8,299			39,225	16,105
Due to other funds	6,062		164,163			170,225	139,283
Due to other governments	1,547,655			\$ 289,452		1,837,107	1,914,821
General obligation debt payable			600,564		\$ 160,337	760,901	807,669
Capital leases payable					159,371	159,371	175,382
Total Liabilities	<u>1,610,391</u>	<u>\$ -</u>	<u>773,026</u>	<u>289,452</u>	<u>319,708</u>	<u>2,992,577</u>	<u>3,099,093</u>
<b>Fund Equity:</b>							
Contributed Capital			4,091,249			4,091,249	4,117,631
Retained earnings (Deficit)			(28,430)			(28,430)	(6,978)
<b>Fund Balances:</b>							
<b>Reserved:</b>							
Reserved for endowments				429,191		429,191	380,542
Reserved for encumbrances	31,500					31,500	11,844
<b>Unreserved:</b>							
Designated	66,875			294,622		361,497	394,573
Undesignated	214,623	119,261		251,952		585,836	36,593
Total Fund Balances (Deficit)	<u>312,998</u>	<u>119,261</u>	<u>4,062,819</u>	<u>975,765</u>	<u>-</u>	<u>5,470,843</u>	<u>4,934,205</u>
Total Liabilities and Fund Balances	<u>\$ 1,923,389</u>	<u>\$ 119,261</u>	<u>\$ 4,835,845</u>	<u>\$ 1,265,217</u>	<u>\$ 319,708</u>	<u>\$ 8,463,420</u>	<u>\$ 8,033,298</u>

See notes to financial statements

*Town of Canaan*  
*2004 Annual Report*

EXHIBIT B

TOWN OF CANAAN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental and Similar Trust Fund Types

For the Year Ended December 31, 2003

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Special Revenue	Expendable Trusts	2003	2002
Revenues:					
Taxes	\$ 1,758,533	\$ 5,000		\$ 1,763,533	\$ 847,936
Licenses and permits	522,531			522,531	485,126
Intergovernmental revenues	282,533			282,533	289,934
Charges for service	80,799			80,799	56,358
Miscellaneous revenues	74,741	15,298	\$ 8,082	98,121	82,768
Total Revenues	<u>2,719,137</u>	<u>20,298</u>	<u>8,082</u>	<u>2,747,517</u>	<u>1,762,122</u>
Expenditures:					
Current:					
General government	835,299			835,299	776,041
Public safety	391,090			391,090	378,526
Highways and streets	447,538			447,538	576,594
Sanitation	122,418			122,418	124,158
Health and welfare	52,149			52,149	37,700
Culture and recreation	20,614	82,884		103,498	121,357
Capital outlay	282,507		3,158	285,665	307,380
Debt service	17,223			17,223	14,425
Total Expenditures	<u>2,168,838</u>	<u>82,884</u>	<u>3,158</u>	<u>2,254,880</u>	<u>2,336,181</u>
Excess of Revenues Over (Under) Expenditures	<u>550,299</u>	<u>(62,586)</u>	<u>4,924</u>	<u>492,637</u>	<u>(574,059)</u>
Other Financing Sources (Uses):					
Capital lease proceeds	96,490			96,490	87,904
Operating transfers in		80,000		80,000	87,667
Operating transfers out	(134,093)			(134,093)	(142,791)
Total Other Financing Sources (Uses)-Net	<u>(37,603)</u>	<u>80,000</u>	<u>-</u>	<u>42,397</u>	<u>32,780</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>512,696</u>	<u>17,414</u>	<u>4,924</u>	<u>535,034</u>	<u>(541,279)</u>
Fund Balances - January 1	<u>(199,698)</u>	<u>101,847</u>	<u>289,698</u>	<u>191,847</u>	<u>733,126</u>
Fund Balances (Deficit) - December 31	<u>\$ 312,998</u>	<u>\$ 119,261</u>	<u>\$ 294,622</u>	<u>\$ 726,881</u>	<u>\$ 191,847</u>

See notes to financial statements



EXHIBIT C  
TOWN OF CANAAN, NEW HAMPSHIRE  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Budgetary Basis) - General Fund  
For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 1,604,955	\$ 1,758,533	\$ 153,578
Licenses and permits	355,955	522,531	166,576
Intergovernmental revenues	268,311	282,533	14,222
Charges for service	23,057	80,799	57,742
Miscellaneous revenues	19,524	74,741	55,217
Total Revenues	<u>2,271,802</u>	<u>2,719,137</u>	<u>447,335</u>
Expenditures:			
Current:			
General government	898,598	830,099	68,499
Public safety	415,598	385,946	29,652
Highways and streets	497,849	477,538	20,311
Sanitation	109,824	122,418	(12,594)
Health and welfare	43,753	52,149	(8,396)
Culture and recreation	22,101	20,614	1,487
Capital outlay	163,485	186,017	(22,532)
Debt service	18,953	17,223	1,730
Total Expenditures	<u>2,170,161</u>	<u>2,092,004</u>	<u>78,157</u>
Excess of Revenues Over (Under) Expenditures	<u>101,641</u>	<u>627,133</u>	<u>525,492</u>
Other Financing (Uses):			
Operating transfers out	<u>(139,641)</u>	<u>(134,093)</u>	<u>5,548</u>
Total Other Financing (Uses)	<u>(139,641)</u>	<u>(134,093)</u>	<u>5,548</u>
Excess of Revenues (Under) Expenditures and Other Uses	(38,000)	493,040	531,040
Fund Balance (Deficit) - January 1	<u>(211,542)</u>	<u>(211,542)</u>	
Fund Balance (Deficit) - December 31	<u>\$ (249,542)</u>	<u>\$ 281,498</u>	<u>\$ 531,040</u>

See notes to financial statements

EXHIBIT D  
TOWN OF CANAAN, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances  
All Proprietary Fund Types and Similar Trust Funds  
For the Year Ended December 31, 2003

	Proprietary Fund Types			Fiduciary	Totals	
	Enterprise Funds			Fund Types	(Memorandum Only)	
	Water	Sewer	Total	Non-expendable	2003	2002
Operating Revenues:						
Charges for services	\$ 59,929	\$ 53,690	\$ 113,619		\$ 113,619	\$ 108,910
Investment income (loss)			-	\$ 70,143	70,143	(14,116)
Total Operating Revenues	<u>59,929</u>	<u>53,690</u>	<u>113,619</u>	<u>70,143</u>	<u>183,762</u>	<u>94,794</u>
Operating Expenses:						
Personal services	35,485	21,387	56,872		56,872	38,304
Contractual services	12,514	11,291	23,805	20,705	44,510	33,066
Materials and supplies	4,452	1,408	5,860		5,860	4,286
Utilities	6,090	13,218	19,308		19,308	18,228
Depreciation	29,803	70,802	100,605		100,605	110,840
Other	427	300	727		727	1,259
Total Operating Expenses	<u>88,771</u>	<u>118,406</u>	<u>207,177</u>	<u>20,705</u>	<u>227,882</u>	<u>205,983</u>
Operating Loss	<u>(28,842)</u>	<u>(64,716)</u>	<u>(93,558)</u>	<u>49,438</u>	<u>(44,120)</u>	<u>(111,189)</u>
Non-Operating Revenues (Expenses)						
Intergovernmental grant	3,128	6,861	9,989		9,989	10,835
Interest (Net)	(12,768)	(18,958)	(31,726)		(31,726)	(32,657)
Total Non-Operating Revenues (Expenses)	<u>(9,640)</u>	<u>(12,097)</u>	<u>(21,737)</u>	<u>-</u>	<u>(21,737)</u>	<u>(21,822)</u>
Income (Loss) Before Operating Transfers	<u>(38,482)</u>	<u>(76,813)</u>	<u>(115,295)</u>	<u>49,438</u>	<u>(65,857)</u>	<u>(137,375)</u>
Operating Transfers:						
Operating transfer in	12,510	12,853	25,363		25,363	26,855
Total Operating Transfers	<u>12,510</u>	<u>12,853</u>	<u>25,363</u>	<u>-</u>	<u>25,363</u>	<u>26,855</u>
Net Loss	<u>(25,972)</u>	<u>(63,960)</u>	<u>(89,932)</u>	<u>49,438</u>	<u>(40,494)</u>	<u>(106,156)</u>
Add depreciation on plant assets acquired by grants externally restricted for capital acquisitions that reduces contributed capital	<u>24,607</u>	<u>43,873</u>	<u>68,480</u>		<u>68,480</u>	<u>74,822</u>
Increase (Decrease) in Retained Earnings/Fund Balance	(1,365)	(20,087)	(21,452)	49,438	27,986	(31,334)
Retained Earnings/Fund Balance (Deficit), January 1	<u>247,633</u>	<u>(254,611)</u>	<u>(6,978)</u>	<u>631,705</u>	<u>624,727</u>	<u>656,061</u>
Retained Earnings/Fund Balance (Deficit), December 31	<u>\$ 246,268</u>	<u>\$ (274,698)</u>	<u>\$ (28,430)</u>	<u>\$ 681,143</u>	<u>\$ 652,713</u>	<u>\$ 624,727</u>

See notes to financial statements

EXHIBIT E  
TOWN OF CANAAN, NEW HAMPSHIRE  
Combined Statement of Cash Flows  
All Proprietary Fund Types and Similar Trust Funds  
For the Year Ended December 31, 2003

	Proprietary Fund Types			Fiduciary Fund Types	Totals	
	Enterprise Funds			Non-expendable	(Memorandum Only)	
	Water	Sewer	Total	Trust	2003	2002
Cash Flows from Operating Activities:						
Cash received from services	\$ 60,248	\$ 54,723	\$ 114,971		\$ 114,971	\$ 109,406
Cash received from trust investments				\$ 18,572	18,572	75,447
Cash paid to suppliers and employees	(58,968)	(47,604)	(106,572)	(20,705)	(127,277)	(95,143)
Net Cash Provided by Operating Activities	1,280	7,119	8,399	(2,133)	6,266	89,710
Cash Flows from Noncapital Financing Activities:						
Transfer from other funds	12,510	12,853	25,363		25,363	26,855
Net Cash Provided by Noncapital Financing Activities	12,510	12,853	25,363	-	25,363	26,855
Cash Flows from Capital and Related Financing Activities:						
Principal paid on long-term debt	(12,098)	(30,000)	(42,098)		(42,098)	(41,522)
Interest paid on long-term debt	(15,637)	(19,714)	(35,351)		(35,351)	(37,690)
Acquisition of fixed assets	-	(38,595)	(38,595)		(38,595)	-
Cash received from other governments	3,128	6,861	9,989		9,989	10,835
Capital contributions	12,098	30,000	42,098		42,098	41,522
Net Cash (Used) by Capital and Related Financing Activities	(12,509)	(51,448)	(63,957)	-	(63,957)	(26,855)
Cash Flows from Investing Activities:						
Net (increase) decrease in investment securities			-	47,428	47,428	(130,987)
Interest on investments	2,837	-	2,837		2,837	4,253
Net Cash Provided (Used) by Investing Activities	2,837	-	2,837	47,428	50,265	(126,734)
Net Increase (Decrease) in Cash and Cash Equivalents	4,118	(31,476)	(27,358)	45,295	17,937	(37,024)
Cash and Cash Equivalents, January 1	309,791	82,829	392,620	60,317	452,937	489,961
Cash and Cash Equivalents, December 31	\$ 313,909	\$ 51,353	\$ 365,262	\$ 105,612	\$ 470,874	\$ 452,937
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities						
Operating Income (Loss)	\$ (28,842)	\$ (64,716)	\$ (93,558)	\$ 49,438	\$ (44,120)	\$ (111,189)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:						
Depreciation and amortization	29,803	70,802	100,605		100,605	110,840
Increase in fair value of investments			-	(51,571)	(51,571)	89,563
Change in assets and liabilities:						
(Increase) decrease in accounts receivable	1,188	1,358	2,546		2,546	153
Decrease in unbilled charges for service	(869)	(325)	(1,194)		(1,194)	535
Increase (decrease) in deferred revenue			-		-	(192)
Net Cash Provided by Operating Activities	\$ 1,280	\$ 7,119	\$ 8,399	\$ (2,133)	\$ 6,266	\$ 89,710
Noncash Transactions Affecting Financial Position						
Depreciation of contributed assets	\$ 24,607	\$ 43,873	\$ 68,480		\$ 68,480	\$ 74,822
Increase in fair value of investments			-	\$ 51,571	51,571	(89,563)
	\$ 24,607	\$ 43,873	\$ 68,480	\$ 51,571	\$ 120,051	\$ (14,741)

See notes to financial statements

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 2003

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Canaan, New Hampshire (the "Town") was incorporated on July 9, 1761. The Town operates under the Town meeting form of government and performs local governmental functions as authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the proprietary fund types and similar trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibilities elected by the Town meeting, principally the Library trustees and the Trustees of Trust Funds. There are no additional organizational units that meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

***Fund Accounting***

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for through a set of self-balancing accounts, which comprise it assets, liabilities, fund equity, revenues and expenditures/expenses. Accordingly, interfund receivables and payables have not been eliminated.

Individual funds and account groups summarized in the financial statements are classified as follows:

**Governmental Funds**

*General Fund* - used to account for all revenues and expenditures, which are not accounted for in other funds or account groups.

*Special Revenue Funds* - used to account for specific restricted revenues and expenditures for various purposes. The Canaan Town Library Fund, Conservation Fund and the CDBG Housing Rehabilitation Fund are accounted for as Special Revenue Funds.

**Proprietary Fund Types**

Proprietary Funds are used to account for the Town's ongoing activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flow.

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

*Enterprise Funds* - These funds account for the operations of the Town's Water and Sewer Departments, which provide service on a user charge basis.

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

*Trust Funds* - Non-expendable funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve funds, Old Meeting House fund, Williams Field fund, and the Cemetery maintenance fund) are accounted for in essentially the same manner as governmental fund types.

*Agency Funds* - Under State law, the Trustees of Trust Funds hold the capital reserve funds of the Mascoma School District. These are accounted for as agency funds.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations. The following is a description of the account groups of the Town.

*General Fixed Asset Account Group* - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by accounting principles generally accepted in the United States of America. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

*General Long-Term Debt Account Group* - This group of accounts is used to account for all outstanding long-term obligations of the Town except for those recorded in Proprietary Fund Types.

*Basis of Accounting*

The accrual basis is used for the proprietary funds and the non-expendable trust funds. The measurement focus of these funds is determination of net income, financial position and cash flows ("capital maintenance" focus). The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989 in accounting and reporting for its proprietary operations.

Governmental funds and expendable trust funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

**TOWN OF CANAAN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2003

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for service and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental fund and enterprise fund financial statements reflect such transactions as transfers. Non-expendable trust funds reflect these transactions as revenues and expenses.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include the allowance for uncollectible receivables.

***Budgetary Data***

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories, as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration that differ somewhat from accounting principles generally accepted in the United States of America in that the emphasis is on the entire governmental unit rather than on the basis of fund type. Special revenue budgets are adopted only to the extent they interact with the general fund. Budgetary information has only been presented for the general fund, as it is not meaningful for the other funds.

Following is reconciliation between the budget presented for reporting purposes and the adopted budget:

Total appropriations voted at March 11, 2003	
Town Meeting	\$ 2,392,642
Perspective Differences:	
Water Enterprise Fund	(41,467)
Sewer Enterprise Fund	(79,373)
Timing Differences:	
Continued appropriations - December 31, 2002	372,375
Continued appropriations - December 31, 2003	(334,375)
General Fund Budget	\$ 2,309,802

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

*Encumbrance Accounting*

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities. Encumbrances outstanding at December 31, 2003 are detailed by function as follows:

Public safety	\$ 1,500
Highway and streets	<u>30,000</u>
	<u>\$ 31,500</u>

*Reconciliation of Exhibit C to Exhibit B*

Amounts recorded as budgetary amounts in the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Exhibit C) are reported on the basis budgeted by the Town. General Fund budgetary revenues and expenditures were adjusted for encumbrances and capital leases as follows:

	Revenues and Transfers	Expenditures and Transfers
Exhibit B	\$ 2,815,627	\$ 2,302,931
Encumbrances, December 31, 2002		(11,844)
Encumbrances, December 31, 2003		31,500
Capital lease equipment	<u>(96,490)</u>	<u>(96,490)</u>
Exhibit C	<u>\$ 2,719,137</u>	<u>\$ 2,226,097</u>

*Total Columns on Combined Financial Statements*

Total columns on the general-purpose financial statements are captioned "Memorandum Only" to indicate that they are intended only to facilitate financial analysis. Data in these columns do not present financial position, results of operation, or cash flows in conformity with accounting principles generally accepted in the United States of America.

*Assets, Liabilities and Fund Equity*

*Cash - Statement of Cash Flows* - For purposes of the statement of cash flows, the following accounts are considered to be cash:



TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

	Water Enterprise Fund	Sewer Enterprise Fund	Non- Expendable Trust Funds	Totals
Cash	\$ 421,667			\$ 421,667
Investments in money market funds			\$ 105,612	105,612
Interfund receivables		\$ 107,758		107,758
Interfund payables	(107,758)	(56,405)		(164,163)
Totals	<u>\$ 313,909</u>	<u>\$ 51,353</u>	<u>\$ 105,612</u>	<u>\$ 470,874</u>

*Investments* - Investments are stated at their fair value. Certificates of deposit with maturity greater than ninety days from the date of issuance are classified as investments.

*Taxes Receivable* - Taxes levied during 2003 and prior and uncollected at December 31, 2003 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

*Utility Plant in Service* - The Town capitalized the 1977 purchase of the Crystal Lake Water Company and subsequent major improvements and is depreciating them over a fifty-year life, under the straight-line method of depreciation.

During 1992, the Town began operating its sewer system. Construction and related costs are being depreciated over a fifty-year life, and operating equipment is being depreciated over a ten-year life. The straight-line method of depreciation is being used. Property, plant and equipment are valued at cost.

*Contributed Capital* - Federal and State grants for the purpose of constructing enterprise fund assets are recorded as contributions to equity. The Town's municipal investment is also recorded as contributed capital (see Note 9).

*Interest During Construction* - State regulation requires that interest on temporary borrowings be budgeted and paid by the General Fund. Construction period interest was capitalized and recorded as contributed capital (see Note 9).

*Due to Other Governments* - At December 31, 2003, the balance of the 2003 property tax appropriation due to the Mascoma School District was \$1,547,655.

*Revenues, Expenditures and Expenses*

*Property Taxes* - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$207,080,368 as of April 1, 2003) and were due in two installments on July 1st and December 15th. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 2003 were 92.2% of the tax levy.

The Town collects taxes for the Mascoma School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$3,206,611 and \$312,114 for the Mascoma School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

As prescribed by State law, the tax collector obtains tax liens on properties which have unpaid taxes in the year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within the two-year period, the property is tax deeded to the Town.

The net 2003 receivables collected subsequent to March 1, 2004 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with accounting principles generally accepted in the United States of America. Town officials have decided that compliance with accounting principles generally accepted in the United States of America (GASB Interpretation 3) would make these financial statements misleading by creating an understatement of undesignated fund balance at December 31, 2003, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing state law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2006. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

*Accrued Vacation and Sick Leave* - Full-time employees accrue sick leave days at a rate of one day per month, cumulative to a maximum of 60 days. No payment for unused sick leave is made upon termination. Town employees earn vacation at 5-20 days per year dependent on length of service. Vacation can only be accrued up to 20 days and any time over 20 days is paid out at the end of the year. Provision is made in the annual budget for vacation and sick leave. No provision has been made in these financial statements for accrued/unused vacation, as amounts are not material to these financial statements.

#### NOTE 2--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

*Compliance with Finance Related Legal Provisions* - The Town has no material violations of finance related provisions.

#### NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2003, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

been incurred but not reported. Based on the best available information there is no liability at December 31, 2003.

*New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.*

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Canaan shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Self Insured Retention from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

*New Hampshire Public Risk Management Exchange*

PRIMEX was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$300,000 for each and every covered claim.

**NOTE 4--CASH AND INVESTMENTS**

The Town's investment policy for Governmental Fund Types requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Deposits are limited to demand deposits, money market accounts and certificates of deposit in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. Responsibility for the investments of the Trust Funds is with the Board of Trustees, who has employed professional banking assistance in accordance with New Hampshire state law (RSA 31:38a).

The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

At year-end, the carrying amount of the Town's deposits was \$1,692,580 and the bank balance was \$1,757,125. The bank balance was covered by federal depository insurance or collateralized by securities held by the bank in the bank's name.

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Canaan. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

**TOWN OF CANAAN, NEW HAMPSHIRE**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2003

	Category			Carrying Amount
	1	2	3	
Certificates of deposit	\$ 88,880			\$ 88,880
Federal agency obligations		\$ 152,071		152,071
Corporate stock		262,346		262,346
Corporate bonds		168,783		168,783
	<u>\$ 88,880</u>	<u>\$ 583,200</u>	<u>\$ -</u>	672,080
NHPDIP				563,632
Money market funds				105,612
Total Investments				<u>\$ 1,341,324</u>

Investments in the NHPDIP and money market funds are not investment securities and, as such, are not categorized by risk.

**NOTE 5--UTILITY PLANT IN SERVICE - PROPRIETARY FUNDS**

The following is a summary of changes in Water and Sewer Enterprise Fund fixed assets and accumulated depreciation for the year ended December 31, 2003:

	Balance 1/1/2003	Additions	Balance 12/31/2003
Water Enterprise Fund:			
Purchase of Water Company	\$ 50,000		\$ 50,000
Grafton Road Extension	11,449		11,449
Bruce Road Extension	6,521		6,521
Water System Project	1,422,194		1,422,194
	1,490,164		1,490,164
Less: Accumulated depreciation	(345,507)	\$ (29,803)	(375,310)
	<u>1,144,657</u>	<u>(29,803)</u>	<u>1,114,854</u>
Sewer Enterprise Fund:			
Sewer Feasibility Study		38,595	38,595
Sewer System Project	4,034,379		4,034,379
Equipment	51,157		51,157
	4,085,536	38,595	4,124,131
Less: Accumulated depreciation	(888,320)	(70,802)	(959,122)
	<u>3,197,216</u>	<u>(70,802)</u>	<u>3,165,009</u>
Totals	<u>\$ 4,341,873</u>	<u>\$ (100,605)</u>	<u>\$ 4,279,863</u>

**NOTE 6--EMPLOYEE RETIREMENT PLANS**

**New Hampshire Retirement System**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

provisions are established and may be amended by the New Hampshire State legislator. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

**Funding Policy**

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for police officers and general employees were 5.33% and 4.14%, respectively through June 30, 2003 and 7.87% and 5.90%, respectively thereafter. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits for police officers (GASB Statement #24) contributed by the State of New Hampshire have not been recognized, as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2003, 2002, and 2001 were \$29,581, \$21,072, and \$17,740, respectively, equal to the required contributions for each year.

**NOTE 7--LINE-OF-CREDIT ARRANGEMENT**

The Town has a \$1,000,000 line-of-credit with its primary bank, that bears interest at a variable rate of 70.0% of prime. The balance of the line-of-credit, for which the Town's full faith and credit are pledged, is due on November 1, 2004. At December 31, 2003, no amounts were outstanding under this arrangement.

**NOTE 8--CHANGE IN LONG-TERM DEBT**

The following is a summary of debt transactions of the Town of Canaan for the year ended December 31, 2003:

Type	Balance 1/1/2003	Additions	Retired	Balance 12/31/2003
General Obligation Debt:				
General	\$ 165,007		\$ (4,670)	\$ 160,337
Water	312,662		(12,098)	300,564
Sewer	330,000		(30,000)	300,000
Capital Lease Obligations	175,382	\$ 96,490	(112,501)	159,371
Total	<u>\$ 983,051</u>	<u>\$ 96,490</u>	<u>\$ (159,269)</u>	<u>\$ 920,272</u>

General Long-term Obligations - General obligation debt payable at December 31, 2003 consists of the following individual issues:

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

General Long-Term Debt:

\$200,000 Goose Pond Road Bridge bond of July, 1992, due in annual installments of \$13,952 principal and interest, through July, 2022; interest at 5.625%	-
	<u>\$ 160,337</u>

Proprietary Fund Types:

Water Enterprise Fund:

\$426,300 Water System notes of December, 1990, due in annual installments of \$27,736, principal and interest, through December, 2019, interest at 5.0%	300,564
	<u>300,564</u>

Sewer Enterprise Fund:

\$950,000 Sewer System notes of June, 1991, due in annual installments of \$80,000 to \$15,000 through July, 2011; interest at 6.5% to 6.875%	120,000
---	---------

\$315,000 Sewer System bonds of August, 1995, due in annual installments of \$15,000 to \$20,000 through August, 2015; interest at 5.25% to 5.625%	180,000
	<u>300,000</u>
	<u>\$ 760,901</u>

All debt is issued as general obligation debt as a direct obligation of the Town, for which its full faith and credit are pledged, and would ultimately be payable from taxes levied on all taxable property located within the Town.

Capital Lease Obligations – Capital lease payable at December 31, 2003 consists of the following individual issues:

Police vehicle, due in annual installments of \$9,798 through November, 2004, including interest at 5.85%	\$ 9,257
Fire Truck, due in annual installments of \$22,158 through March, 2008, including interest at 4.79%	96,490
Vehicle, due in annual installments of \$19,598 through April, 2006, including interest at 4.75%	53,624
	<u>\$ 159,371</u>

Summary of Debt Service Requirements to Maturity

The annual requirements to amortize all outstanding long-term obligations as of December 31, 2003, including interest of \$369,192, are as follows:



**TOWN OF CANAAN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2003

Year Ending	General Long-Term Debt	Capital Lease	
<u>December 31,</u>	<u>Obligations</u>	<u>Obligation</u>	<u>Totals</u>
2004	\$ 89,624	\$ 51,554	\$ 141,178
2005	87,831	41,755	129,586
2006	86,039	41,755	127,794
2007	84,240	22,158	106,398
2008	82,424	22,157	104,581
2009-2013	355,440		355,440
2014-2018	240,970		240,970
2019-2022	83,517		83,517
	<u>\$ 1,110,085</u>	<u>\$ 179,379</u>	<u>\$ 1,289,464</u>

Debt Authorized and Unissued - At December 31, 2003, the Town had the following authorized and unissued debt:

Year		
<u>Authorized</u>	<u>Purpose</u>	<u>Amount</u>
85 & 86	Canaan Village Water Improvements	\$ 223,700
88	Municipal Sewerage System Project	435,000
90	Goose Pond Road Bridge	220,000
		<u>\$ 878,700</u>

**NOTE 9--INTERFUND BALANCES**

Interfund balances at December 31, 2003 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 56,405	\$ 6,062
Special Revenue Funds:		
Conservation Fund	5,000	
Canaan Town Library	1,062	
Enterprise Funds:		
Water Department		107,758
Sewer Department	107,758	56,405
Sewer Department		
Total	<u>\$ 170,225</u>	<u>\$ 170,225</u>

**NOTE 10--CONTRIBUTED CAPITAL - PROPRIETARY FUNDS**

Changes in the contributed capital accounts in the Water and Sewer Funds are summarized as follows:

*Town of Canaan*  
*2004 Annual Report*

**TOWN OF CANAAN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 2003

	<u>Federal/ State</u>	<u>Municipal Investment</u>	<u>Total</u>
Water Enterprise Fund:			
Balance, January 1, 2003	\$ 770,000	\$ 137,584	\$ 907,584
Additions	2,420	9,678	12,098
Less depreciation on contributed assets	<u>(24,607)</u>	<u></u>	<u>(24,607)</u>
	<u>747,813</u>	<u>147,262</u>	<u>895,075</u>
Sewer Enterprise Fund:			
Balance, January 1, 2003	2,492,360	717,687	3,210,047
Additions	10,949	19,051	30,000
Less depreciation on contributed assets	<u>(43,873)</u>	<u></u>	<u>(43,873)</u>
	<u>2,459,436</u>	<u>736,738</u>	<u>3,196,174</u>
Total Contributed Capital:			
Balance, January 1, 2003	3,262,360	855,271	4,117,631
Additions	13,369	28,729	42,098
Less depreciation on contributed assets	<u>(68,480)</u>	<u></u>	<u>(68,480)</u>
Balance, December 31, 2003	<u>\$ 3,207,249</u>	<u>\$ 884,000</u>	<u>\$ 4,091,249</u>

**NOTE 11--NET WORKING CAPITAL**

The net working capital for the Water Fund and the Sewer Fund as of December 31, 2003 is \$314,349 and \$26,467, respectively.

**NOTE 12--FUND BALANCES - RESERVED**

*Reserved for Endowments*

The principal amounts of all non-expendable trust funds are restricted by law or specific terms of individual bequests in that only income earned may be expended. Principal and income balances at December 31, 2003 are:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 346,842	\$ 139,558	\$ 486,400
Library Funds	37,995	1,877	39,872
Other Funds	<u>44,354</u>	<u>110,517</u>	<u>154,871</u>
	<u>\$ 429,191</u>	<u>\$ 251,952</u>	<u>\$ 681,143</u>

**NOTE 13--UNRESERVED DESIGNATED FUND BALANCES**

*General Fund*

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. Following are continued appropriations at December 31, 2003:

TOWN OF CANAAN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2003

Transportation enhancement grant	\$ 334,375
Less: revenues not susceptible to accrual	<u>(267,500)</u>
	<u>\$ 66,875</u>

***Expendable Trust Funds***

Expendable trust fund balances designated for subsequent years' expenditures are as follows:

Capital Reserve Funds:	
Revaluation	\$ 12,693
New highway equipment	5,157
Fire house	172
Road construction maintenance	7,017
Sewer	32,981
Library	227
Fire truck	73,908
Highway garage	4,962
Town office renovations	3,445
Landfill closure	<u>67,521</u>
Total Capital Reserve	208,083
Old Meeting House fund	56,708
Williams Field fund	10,403
Cemetery maintenance fund	<u>19,428</u>
Total Expendable Trust Funds	<u>\$ 294,622</u>

**NOTE 14--GASB STATEMENT NO. 34**

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. For the first time, the financial statements will include a Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations. Also, there will be financial statements prepared using full accrual accounting for all of the Town's activities, including infrastructure. The fund financial statements will focus on the major funds.

The general provisions of GASB Statement No. 34 must be implemented by the Town of Canaan no later than the year ending December 31, 2004. The retroactive reporting of infrastructure is encouraged, but is not required.

The Town plans to implement the general provisions of the Statement in the year ending December 31, 2004.

Schedule 1  
**TOWN OF CANAAN, NEW HAMPSHIRE**  
 Combining Balance Sheet - All Special Revenue Funds  
 December 31, 2003

	Canaan Town <u>Library Fund</u>	Conservation <u>Fund</u>	CDBG Housing Rehabilitation <u>Fund</u>	Combining <u>Total</u>
<b>ASSETS</b>				
Cash	\$ 29,107	\$ 282	\$ 9,309	\$ 38,698
Investments	46,012	13,934	14,555	74,501
Due from other funds	1,062	5,000		6,062
Total Assets	<u>\$ 76,181</u>	<u>\$ 19,216</u>	<u>\$ 23,864</u>	<u>\$ 119,261</u>
<b>FUND BALANCES</b>				
Unreserved:				
Undesignated	\$ 76,181	\$ 19,216	\$ 23,864	\$ 119,261
Total Fund Balances	<u>\$ 76,181</u>	<u>\$ 19,216</u>	<u>\$ 23,864</u>	<u>\$ 119,261</u>

## Schedule 2

**TOWN OF CANAAN, NEW HAMPSHIRE**

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

## All Special Revenue Funds

For the Year Ended December 31, 2003

	Canaan Town Library Fund	Conservation Fund	CDBG Housing Rehabilitation Fund	Combining Total
<b>Revenues:</b>				
Taxes		\$ 5,000		\$ 5,000
Miscellaneous revenues	\$ 14,546	605	\$ 147	15,298
Total Revenues	<u>14,546</u>	<u>5,605</u>	<u>147</u>	<u>20,298</u>
<b>Expenditures:</b>				
Current:				
Culture and recreation	81,999	885		82,884
Total Expenditures	<u>81,999</u>	<u>885</u>	<u>-</u>	<u>82,884</u>
Excess of Revenues Over (Under) Expenditures	<u>(67,453)</u>	<u>4,720</u>	<u>147</u>	<u>(62,586)</u>
<b>Other Financing Sources:</b>				
Operating transfers in	80,000			80,000
Total Other Financing Sources	<u>80,000</u>	<u></u>	<u></u>	<u>80,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	<u>12,547</u>	<u>4,720</u>	<u>147</u>	<u>17,414</u>
Fund Balances - January 1	63,634	14,496	23,717	101,847
Fund Balances - December 31	<u>\$ 76,181</u>	<u>\$ 19,216</u>	<u>\$ 23,864</u>	<u>\$ 119,261</u>

Schedule 3  
**TOWN OF CANAAN, NEW HAMPSHIRE**  
Combining Balance Sheet - All Proprietary Fund Types  
December 31, 2003

	<u>Water</u>	<u>Sewer</u>	<u>Combining Total</u>
<b>ASSETS</b>			
Cash	\$ 421,667		\$ 421,667
Accounts receivable	240		240
Unbilled charges for service	13,729	\$ 12,588	26,317
Due from other funds		107,758	107,758
Utility plant in service, net	<u>1,114,854</u>	<u>3,165,009</u>	<u>4,279,863</u>
Total Assets	<u>\$ 1,550,490</u>	<u>\$ 3,285,355</u>	<u>\$ 4,835,845</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accrued liabilities	\$ 825	\$ 7,474	\$ 8,299
Due to other funds	107,758	56,405	164,163
General obligation debt payable	<u>300,564</u>	<u>300,000</u>	<u>600,564</u>
Total Liabilities	<u>409,147</u>	<u>363,879</u>	<u>773,026</u>
Fund Equity:			
Contributed capital	895,075	3,196,174	4,091,249
Retained earnings (Deficit)	<u>246,268</u>	<u>(274,698)</u>	<u>(28,430)</u>
Total Fund Equity	<u>1,141,343</u>	<u>2,921,476</u>	<u>4,062,819</u>
Total Liabilities and Fund Equity	<u>\$ 1,550,490</u>	<u>\$ 3,285,355</u>	<u>\$ 4,835,845</u>



## Schedule 4

## TOWN OF CANAAN, NEW HAMPSHIRE

## Combining Balance Sheet - All Fiduciary Fund Types

December 31, 2003

ASSETS	Trust Funds		Agency Funds	Combining Total
	Non- Expendable	Expendable	Mascoma School	
Cash		\$ 13,841		\$ 13,841
Investments	\$ 681,143	280,781	\$ 289,452	1,251,376
Total Assets	<u>\$ 681,143</u>	<u>\$ 294,622</u>	<u>\$ 289,452</u>	<u>\$ 1,265,217</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other governments			\$ 289,452	\$ 289,452
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>289,452</u>	<u>289,452</u>
Fund Balances:				
Reserved:				
Reserved for endowments	429,191			429,191
Unreserved:				
Designated		294,622		294,622
Undesignated	251,952			251,952
Total Fund Balances	<u>681,143</u>	<u>294,622</u>	<u>-</u>	<u>975,765</u>
Total Liabilities and Fund Balances	<u>\$ 681,143</u>	<u>\$ 294,622</u>	<u>\$ 289,452</u>	<u>\$ 1,265,217</u>

## Schedule 5

## TOWN OF CANAAN, NEW HAMPSHIRE

## Schedule of Revenues and Other Financing Sources

## Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
<b>Taxes:</b>			
Property taxes	\$ 1,503,417	\$ 1,641,529	\$ 138,112
Yield taxes	25,661	28,071	2,410
Land use change taxes	31,000	27,001	(3,999)
Excavation activity taxes	692	501	(191)
Other taxes	185	318	133
Interest and penalties	44,000	61,113	17,113
Total Taxes	<u>1,604,955</u>	<u>1,758,533</u>	<u>153,578</u>
<b>Licenses and Permits:</b>			
Business licenses and permits	1,205	1,688	483
Motor vehicle permits	339,739	495,267	155,528
Building permits	10,056	16,303	6,247
Other licenses and permits	4,955	9,273	4,318
Total Licenses and Permits	<u>355,955</u>	<u>522,531</u>	<u>166,576</u>
<b>Intergovernmental Revenues:</b>			
State shared revenues	37,403	37,403	-
Meals and rooms distribution	100,894	100,894	-
Highway block grant	129,668	129,668	-
State and federal forest land	346	346	-
Other intergovernmental revenue		<u>14,222</u>	<u>14,222</u>
Total Intergovernmental Revenues	<u>268,311</u>	<u>282,533</u>	<u>14,222</u>
<b>Charges for Service:</b>			
Income from departments	<u>23,057</u>	<u>80,799</u>	<u>57,742</u>
Total Charges for Service	<u>23,057</u>	<u>80,799</u>	<u>57,742</u>
<b>Miscellaneous Revenues:</b>			
Sale of Town property	3,000	34,655	31,655
Interest on deposits	3,748	4,625	877
Trust fund income		16,677	16,677
Insurance dividends and reimbursements		7,474	7,474
Miscellaneous	<u>12,776</u>	<u>11,310</u>	<u>(1,466)</u>
Total Miscellaneous Revenues	<u>19,524</u>	<u>74,741</u>	<u>55,217</u>
Total Revenues	<u>\$ 2,271,802</u>	<u>\$ 2,719,137</u>	<u>\$ 447,335</u>

## Schedule 6

## TOWN OF CANAAN, NEW HAMPSHIRE

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$ 51,906	\$ 52,502	\$ (596)
Elections and registration	43,815	42,797	1,018
Financial administration	59,461	66,051	(6,590)
Reappraisal	72,086	70,696	1,390
Legal	29,000	33,345	(4,345)
Personnel administration	341,721	289,191	52,530
Planning board and zoning	4,300	5,010	(710)
General government buildings	102,838	73,461	29,377
Cemeteries	39,629	28,659	10,970
Insurance	32,000	33,720	(1,720)
Advertising and regional associations	23,314	24,104	(790)
Other general government	<u>98,528</u>	<u>110,563</u>	<u>(12,035)</u>
Total General Government	<u>898,598</u>	<u>830,099</u>	<u>68,499</u>
Public Safety:			
Police department	304,650	292,446	12,204
Fire department	52,767	35,265	17,502
Building inspection	39,430	29,767	9,663
Ambulance	18,750	19,046	(296)
Emergency Management	<u>1</u>	<u>9,422</u>	<u>(9,421)</u>
Total Public Safety	<u>415,598</u>	<u>385,946</u>	<u>29,652</u>
Highways and Streets:			
Highway administration	5,769	15,936	(10,167)
General highway department expenses	492,079	461,602	30,477
Bridges	<u>1</u>	<u></u>	<u>1</u>
Total Highways and Streets	<u>497,849</u>	<u>477,538</u>	<u>20,311</u>
Sanitation:			
Solid waste collection	25,824	35,604	(9,780)
Solid waste disposal	<u>84,000</u>	<u>86,814</u>	<u>(2,814)</u>
Total Sanitation	<u>109,824</u>	<u>122,418</u>	<u>(12,594)</u>
Health and Welfare:			
Health	14,753	14,676	77
Welfare administration	<u>29,000</u>	<u>37,473</u>	<u>(8,473)</u>
Total Health and Welfare	<u>43,753</u>	<u>52,149</u>	<u>(8,396)</u>

## TOWN OF CANAAN, NEW HAMPSHIRE

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual (Budgetary Basis) - General Fund (Continued)

For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
Culture and Recreation:			
Parks and recreation	21,000	19,414	1,586
Memorial Day	100		100
Conservation commission	1	200	(199)
Other culture and recreation	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total Culture and Recreation	<u>22,101</u>	<u>20,614</u>	<u>1,487</u>
Capital Outlay:			
Land and improvements	1		1
Vehicles and equipment	153,483	162,310	(8,827)
Buildings	1		1
Improvements other than buildings	<u>10,000</u>	<u>23,707</u>	<u>(13,707)</u>
Total Capital Outlay	<u>163,485</u>	<u>186,017</u>	<u>(22,532)</u>
Debt Service:			
Principal on debt	4,670	4,670	-
Interest on long-term debt	9,283	9,282	1
Interest on tax anticipation notes	<u>5,000</u>	<u>3,271</u>	<u>1,729</u>
Total Debt Service	<u>18,953</u>	<u>17,223</u>	<u>1,730</u>
Total Expenditures	<u>2,170,161</u>	<u>2,092,004</u>	<u>78,157</u>
OTHER FINANCING USES:			
Operating Transfers Out:			
Transfers to special revenue funds:			
Canaan Town Library Fund	80,000	80,000	-
Other special revenue funds	1		1
Transfers to proprietary funds:			
Water Enterprise Fund	27,736	22,189	5,547
Sewer Enterprise Fund	<u>31,904</u>	<u>31,904</u>	<u>-</u>
Total Other Financing Uses	<u>139,641</u>	<u>134,093</u>	<u>5,548</u>
Total Expenditures and Other Financing Uses	<u>\$ 2,309,802</u>	<u>\$ 2,226,097</u>	<u>\$ 83,705</u>

**Town of Canaan - Treasurer's Annual Report  
2004**

Reference	Account	Beginning Balance 12/31/2003	Ending Balance 12/31/2004
General Acc/Sweeps	323500830	\$1,217,387.13	\$2,086,675.84
Bank of America	9391342825	\$977.80	\$994.52
Fleet Savings			
NH Deposit Investment Pool	NH0104750001	\$15,447.20	\$15,599.96
Service Credit Union CD		\$9.45	\$9.45
Water & Sewer Money Manag	3300632884	\$378,095.19	\$382,324.51
Water & Sewer Checking	326513841	\$43,571.35	\$46,057.87
Housing Rehab Reimbursement	355003106	\$9,309.00	\$9,346.31
NH Deposit Investment Pool	NH0104750002	\$14,554.59	\$14,698.50
<b>Total in Accounts:</b>		<b><u>\$1,679,351.71</u></b>	<b><u>\$2,555,706.96</u></b>

**Receipts:**

Selectmen	\$1,219,161.15
Tax Collector	\$5,625,785.67
Town Clerk	\$548,495.89
Water & Sewer	\$107,262.56
Interest	<u>\$12,774.26</u>
<b>Total Receipts</b>	<b><u>\$7,513,479.53</u></b>

**Disbursements:** **-\$6,637,124.28**

<b>Ending Balance</b>	<b><u>\$2,555,706.96</u></b>	<b><u>\$2,555,706.96</u></b>
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Signed:

Carol Kopczynski  
Carol Kopczynski  
Treasurer

Date:

12-31-04

*Town of Canaan  
2004 Annual Report  
66*

**Canaan Conservation Commission  
Treasurer's Annual Report - 2004**

Reference	Account	Beginning Balance 12/31/2003	Ending Balance 12/31/2004
NH Deposit Investment Pool	NH0104750003	\$13,933.85	\$18,515.26
Service Credit Union Savings	38079941:00	\$104.81	\$105.61
Service Credit Union Checking	38079941:09	<u>\$177.41</u>	<u>\$81.91</u>
<b>Total in Accounts:</b>		<u><b>\$14,216.07</b></u>	<u><b>\$18,702.78</b></u>

**Receipts:**

Land Use Change Tax	\$5,000.00
Interest	<u>\$182.21</u>
<b>Total Receipts:</b>	<u><b>\$5,182.21</b></u>

**Disbursements:** **-\$695.50**

<b>Ending Balance:</b>	<u><b>\$18,702.78</b></u>	<u><b>\$18,702.78</b></u>
------------------------	---------------------------	---------------------------

Signed:

*Carol Kopczynski*  
Carol Kopczynski  
Treasurer

Date:

12-31-04



**2005  
TOWN OF CANAAN  
DEBT SERVICE  
PROJECTION**

Fire Truck	Principal	17,533.00	
	Interest	4,625.00	
<b>Fire Truck Total</b>			<b>22,158.00</b>
Goose Pond Road Bridge	Principal	4,932.00	
	Interest	9,020.00	
<b>Goose Pond Road Bridge Total</b>			<b>13,952.00</b>
Heavy Equipment*	Principal	72,803.98	
	Interest	12,006.61	
<b>Heavy Equipment Total</b>			<b>84,810.59</b>
* JCB Backhoe			
Volvo Grader			
Ford F550 Truck			
International 10 Wheel Truck			
Komatsu Loader	Principal	17,048.00	
	Interest	2,550.00	
<b>Komatsu Loader Total</b>			<b>19,598.00</b>
Police Car	Principal	8,017.41	
	Interest	635.89	
<b>Police Car Total</b>			<b>8,653.30</b>
Water System Improvements	Principal	13,343.19	
	Interest	14,392.81	
<b>Water System Improvements Total</b>			<b>27,736.00</b>
Sewer System Notes	Principal	19,496.25	
Issued in 1991	Interest	4,496.25	
<b>Sewer System Notes Total</b>			<b>23,992.50</b>
Sewer System Bond	Principal	20,000.00	
Issued in 1995	Interest	9,273.00	
<b>Sewer System Bond Total</b>			<b>29,273.00</b>
<b>Total Debt Service Principal</b>		<b>173,173.83</b>	
<b>Total Debt Service Interest</b>		<b>56,999.56</b>	
<b>Total Projected Debt Service 2005</b>		<b>230,173.39</b>	



# Town of Canaan Common Fund Ms-9, December 2004

## PRINCIPAL - ACCT # 5233000094

## INCOME - ACCT # 5233000094

DATE	TRUST NAME	PURPOSE	HOW INVESTD	% of TOTAL DEC	BALANCE PRINCIPAL 01/01/04	YTD TOTALS			BALANCE PRINCIPAL YEAR END DEC	BALANCE INCOME 01/01/04	% % % DEC	YTD TOTALS			BALANCE INCOME YEAR END DEC	TOTAL PRINCIPAL & INCOME DEC
					NEW FUNDS	LOSS	EXPEND	NET INCOME	EXPEND							
Whittier, Simeon		Birch Corner	Stocks & Bonds	0.00	296.05	0.00	0.04	0.00	296.09	(64.32)	0.0007	14.81	0.00	(39.71)	256.38	
Canaan Street Cemetery		See schedule	Stocks & Bonds	0.20	99,329.06	0.00	12.08	0.00	99,341.17	28,463.63	0.2501	4,901.90	(5,242.70)	26,122.82	127,483.99	
Bicentennial Comm.		Cobble Hill	Stocks & Bonds	0.00	295.33	0.00	0.04	0.00	295.37	(4.08)	0.0007	14.57	0.00	10.49	305.86	
Atwell / Jones		Cemetery	Stocks & Bonds	0.00	1,046.70	0.00	0.13	0.00	1,046.82	54.74	0.0028	51.85	(54.74)	51.86	1,098.48	
Sawyer Hill Cemetery		See schedule	Stocks & Bonds	0.01	6,763.31	0.00	0.82	0.00	6,764.13	353.72	0.0170	333.77	(333.77)	333.77	7,097.90	
St. Mary's Cemetery		See schedule	Stocks & Bonds	0.00	2,696.22	0.00	0.33	0.00	2,696.55	141.01	0.0068	133.06	(141.01)	133.06	2,828.61	
West Canaan Cemetery		See schedule	Stocks & Bonds	0.05	23,765.64	0.00	3.13	0.00	23,768.88	9,087.42	0.0049	1,271.55	(1,020.78)	9,308.18	35,107.15	
West Canaan Cemetery		See schedule	Stocks & Bonds	0.36	159,999.88	0.00	18.46	0.00	160,019.14	95,569.34	0.4029	7,895.98	(11,000.84)	92,284.50	252,283.64	
West Farms		See schedule	Stocks & Bonds	0.04	4,507.89	0.00	0.55	0.00	4,508.24	235.75	0.0114	222.45	(235.75)	222.45	4,730.70	
Bond Cemetery		Site Developm	Stocks & Bonds	0.04	18,404.56	0.00	2.24	0.00	18,406.80	4,863.41	0.0463	998.27	(321.25)	5,457.42	23,857.22	
General		Care	Stocks & Bonds	0.00	775.17	0.00	0.09	0.00	775.26	552.75	0.0020	38.25	0.00	591.01	1,368.27	
Canaan Free Hospital		Cemetery	Stocks & Bonds	0.00	0.51	0.00	0.00	0.00	0.51	0.47	0.0000	0.03	0.00	0.49	1.01	
Currier Fund		Hospital	Stocks & Bonds	0.06	29,320.81	0.00	3.57	0.00	29,324.37	1,533.44	0.0728	1,446.98	(1,602.13)	1,378.30	30,702.67	
Town Library		Library	Stocks & Bonds	0.03	20,779.78	0.00	2.53	0.00	20,782.31	1,086.76	0.0523	1,025.46	(1,135.44)	976.81	21,758.11	
Literary Fund		Library	Stocks & Bonds	0.02	11,768.41	0.00	1.43	0.00	11,769.84	615.46	0.0286	580.77	(643.04)	553.21	12,323.05	
Town of Canaan		Literature	Stocks & Bonds	0.01	3,349.47	0.00	0.41	0.00	3,349.88	175.18	0.0084	165.30	(183.02)	157.45	3,507.33	
Davis, Etnaline		Town	Stocks & Bonds	0.17	3,206.31	0.00	0.39	0.00	3,206.70	197.88	0.0081	158.23	(175.20)	159.72	3,357.41	
Friends of Mascoma Schc		Wells Cem Wk	Stocks & Bonds	0.01	2,054.82	0.00	0.25	0.00	2,055.17	106,170.74	0.0052	101.41	0.00	106,172.15	110,327.32	
Historical Museum		Stocks & Bonds	0.01	3,771.88	0.00	0.48	0.00	3,772.34	3,492.33	0.0095	186.14	(206.10)	3,473.37	7,245.71		
R. Colburn Estate		Museum Fund	Stocks & Bonds	0.00	1,625.15	0.00	0.20	0.00	1,625.35	645.00	0.0041	80.20	0.00	725.20	2,350.55	
		Cann Cem Use	Stocks & Bonds	0.00	1,375.77	0.00	0.17	0.00	1,375.93	494.23	0.0035	67.89	0.00	562.13	1,938.06	
TOTAL					397,132.83	0.00	48.31	0.00	397,180.84	255,445.89	1.0000	19,598.52	(22,315.73)	252,728.48	649,809.42	

TOWN OF CANAAN ANNUAL REPORT 69

# TOWN OF CANAAN CAPITAL RESERVE FUNDS AS OF 12/31/04

CAPITAL RESERVE FUNDS	Beg Bal.	Added	Paid	Interest	End Bal.
Sewer Fund	32981.24			\$326.00	33307.24
Fire Truck Fund	73907.69			\$730.50	74638.19
Fire House Fund	171.54			\$1.45	172.99
Revaluation Fund	12693.14			\$125.55	12818.69
Highway Garage Fund	4961.71			\$49.04	5010.75
Library Renovation Fund	226.81			\$1.86	228.67
New Hwy Equip. Fund	5156.89			\$50.98	5207.87
Town Office Renovations	3445.13			\$33.93	3479.06
Landfill Closure	67521.61			\$667.30	68188.91
Road Const. Maintenance	7016.61			\$69.14	7085.75
<b>TOTALS-TOWN</b>	<b>\$208,082.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,055.75</b>	<b>\$210,138.12</b>
<b>EXPENDABLE FUNDS</b>					
Williams Field Fund	\$10,403.18			\$102.89	\$10,506.07
Cemetery Maint. Fund	\$19,427.90	\$5,000.00		\$221.80	\$24,649.70
<b>TOTALS</b>	<b>\$29,831.08</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$324.69</b>	<b>\$35,155.77</b>
<b>MVRHS Scholarships</b>	<b>\$55,250.64</b>	<b>\$1,357.10</b>	<b>\$3,796.50</b>	<b>\$525.04</b>	<b>\$53,336.28</b>
<b>MVRHS FUNDS</b>					
Facilities Const & Reconst.	\$110,150.52			\$1,088.80	\$111,239.32
Special Education Fund	\$20,490.00			\$202.42	\$20,692.42
Fire Sprinklers-MVRHS	\$50,469.43		\$50,627.77	\$158.34	\$0.00
Accreditation Activities	\$10,093.88	\$10,000.00	\$0.00	\$189.89	\$20,283.77
Computers & Comp. A/C	\$35,328.55	\$35,000.00	\$70,115.00	\$147.18	\$360.73
Replace Cafeteria Equip.	\$0.00	\$10,000.00	\$0.00	\$90.12	\$10,090.12
<b>TOTALS - MVRHS</b>	<b>\$226,532.38</b>	<b>\$55,000.00</b>	<b>\$120,742.77</b>	<b>\$1,876.75</b>	<b>\$162,666.36</b>
<b>GRAND TOTAL</b>	<b>\$519,696.47</b>	<b>\$61,357.10</b>	<b>\$124,539.27</b>	<b>\$4,782.23</b>	<b>\$461,296.53</b>

Funds are on deposit in the New Hampshire Public Deposit Investment Pool

<b>MVRHS</b>					
<b>Scholarship Fund</b>	<b>12/31/2003</b>	<b>Contrib.</b>	<b>W/D</b>	<b>Interest</b>	<b>12/31/2004</b>
Canaan Fairgrnds	\$1,932.88			\$18.98	\$1,951.86
Richard Cardoza	\$11,301.19		\$1,000.00	\$104.19	\$10,405.38
Lyle Clough Mem.	\$7,424.27	\$907.10	\$375.00	\$78.46	\$8,034.83
Dow/Zizza	\$718.19		\$25.00	\$6.53	\$699.72
Mont Calm Grange	\$549.19		\$550.50	\$1.31	\$0.00
B.Hill/Ryan Mem.	\$9,574.81		\$600.00	\$90.04	\$9,064.85
Dick Moulton	\$1,202.92			\$11.46	\$1,214.38
Kathy Gambell	\$5,218.94		\$346.00	\$48.94	\$4,921.88
Calvin Hackeman	\$10,167.68			\$100.31	\$10,267.99
Ryan Jeffrey Labrie	\$4,348.03	\$450.00	\$400.00	\$41.40	\$4,439.43
Francis J. Bushee	\$1,024.83		\$300.00	\$7.86	\$732.69
Indian River Grange	\$1,737.68		\$200.00	\$15.56	\$1,553.24
Katie Lynn Bassett	\$50.03		\$0.00	\$0.00	\$50.03
<b>TOTALS</b>	<b>\$55,250.64</b>	<b>\$1,357.10</b>	<b>\$3,796.50</b>	<b>\$525.04</b>	<b>\$53,336.28</b>

Schedule of Town Owned Properties

Map #	Lot #	Description	Location	Assessed Value
1-D	5	Beach	Canaan Street	117,800.00
1-D	6	Museum	Canaan Street	231,000.00
1-D	40A	Water Treatment Building	Fernwood Farms Road	144,300.00
3	13	Land	Gould Road	59,900.00
5	33	Land	May Street	56,100.00
6	25	Land & Building	West Farms Road	87,700.00
6	79	Land	US Route 4	4,200.00
6	44A	Land	Goose Pond Road	300.00
7	12	Town Forest	US Route 4	137,100.00
7	21	Land	US Route 4	30,100.00
8	77	Land	Grafton Turnpike	2,500.00
9	90	Town Forest	Fernwood Farms Road	200.00
9	22	Land & Building	Canaan Street	96,900.00
12	2D	Land	Fernwood Farms Road	25,700.00
13	9A	Land	NH Route 118	27,300.00
15	42	Sewer Treatment Plant	Transfer Station Road	178,200.00
15A	15	Library/Town Offices	US Route 4	426,700.00
15A	29	Indian River Grange/Senior Center	US Route 4	234,100.00
15A	39	Sewer Lift Station	Depot Street	9,400.00
15A	48	Town Common	US Route 4	8,200.00
15A	50	William's Field	US Route 4	73,300.00
15A	61	Quonset Hut	NH Route 118	35,800.00
15A	62	Fire House, Police Station, Highway Garage	NH Route 118	498,800.00
15A	66	Former Highway Garage	NH Route 118	74,800.00
15A	49A	Cozy Corner	US Route 4	69,300.00
15C	2	Land	Follansbee Road	23,800.00
17	14	Old Meeting House	Canaan Street	358,200.00
17	15	Common	Canaan Street	78,200.00
17	60	Town Forest	Fernwood Farms Road	16,900.00
17	76-A-1	Water Tower	Chief's Drive	58,200.00
17	57A	Cemetery	Canaan Street	4,000.00
17	92	Land	US Route 4	4,000.00
Total				3,173,000.00

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
SUMMARY INVENTORY OF VALUATION  
**FORM MS-1 FOR 2004**  
Community Services Division, Municipal Finance Bureau  
PO Box 487, Concord, NH 03302-0487 Phone (603) 271-2687  
Email: nduffy@rev.state.nh.us

Original Date: \_\_\_\_\_ 2004  
Copy (check box if copy) ☐  
Revision Date: \_\_\_\_\_

CITY/TOWN of CANAAN IN GRAFTON COUNTY

**CERTIFICATION**

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief.  
RSA 21-J:34

PRINT NAMES OF CITY/TOWN OFFICIALS	SIGNATURES OF CITY/TOWN OFFICIALS (Sign in ink)
William MacDonald	
Earl Charbono	
Robert Reagan	

Date signed \_\_\_\_\_ Check One: Governing ☒ Assessors ☐  
City/Town Telephone # 603-523-4501 Body Due Date: **September 1, 2004**

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink (RSA 41:15 & Rev. Rule 105.02).

**REPORTS REQUIRED:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

**NOTE:** The values and figures provided represent the detailed values that are used in the city/town tax assessments and sworn to uphold under oath per RSA 75:7. Please complete all applicable pages and refer to the instructions (pages 10 thru 12) provided for individual items.

**THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1st TO AVOID LATE FILING, PENALTIES. (RSA 21-J:34 & 36.)**

**RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO:** NH Department Of Revenue Administration, Community Services Division, Municipal Finance Bureau, PO Box 487, Concord, NH 03302-0487.

Contact Person: Dana Hadley  
(Print/type)

Regular office hours: 8:00am - 5:00pm

FOR DRA USE ONLY

*Town of Canaan*

See instructions behind page 10, as needed.

**2004 Annual Report**

LAND	Lines 1A, B, C, D, E & F List all improved and unimproved land (include wells, septic & paving) Lines 2A, B, C and D List all buildings.	NUMBER OF ACRES	2004 ASSESSED VALUATION By CITY/TOWN
<b>1 VALUE OF LAND ONLY - Exclude</b> Amount Listed in Lines 3A, 3B and 4 A Current Use (At Current Use Values) RSA 79-A (See Instruction #1)		24309.510	\$ 2,518,106
B Conservation Restriction Assessment (At Current Use Values) RSA 79-B		1203.710	\$ 66,367
C Discretionary Easement RSA 79-C		0	0
D Discretionary Preservation Easement RSA 79-D		0	0
E Residential Land (Improved and Unimproved Land)		5726.917	\$ 56,435,700
F Commercial/Industrial Land ( <b>DO NOT</b> Include Public Utility Land)		574.910	\$ 4,405,800
G Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E and 1F)		31815.047	\$ 63,425,993
H Tax Exempt & Non-Taxable Land (\$ 2,425,500 )		1176.570	
<b>2 VALUE OF BUILDINGS ONLY - Exclude</b> Amounts Listed on Lines 3A and 3B A Residential			\$ 121,577,800
B Manufactured Housing as defined in RSA 674:31			\$ 12,020,000
C Commercial/Industrial ( <b>DO NOT</b> Include Public Utility Buildings)			\$ 23,142,200
D Discretionary Preservation Easement RSA 79-D . . . . . Number of Structures	0		0
E. Total of Taxable Buildings (Sum of lines 2A, 2B, 2C and 2D)			\$ 156,740,000
F Tax Exempt & Non-Taxable Buildings (\$ 11,803,800 )			
<b>3 PUBLIC UTILITIES</b> (see RSA 83-F:1 V for complete definition) A Public Utilities (Real estate/buildings/structures/machinery/dynos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)			\$ 4,853,600
B Other Public Utilities (Total of Section B from Utility Summary)			0
<b>4 MATURE WOOD AND TIMBER</b> (RSA 79:5)			
<b>5 VALUATION BEFORE EXEMPTIONS</b> (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.			\$ 225,019,593
<b>6 Certain Disabled Veterans</b> (Paraplegic and Double Amputees Owning Specially Adapted Homesteads with V.A Assistance RSA 72:36-a)	Total # granted	0	0
<b>7 Improvements to Assist the Deaf</b> RSA 72:38-b	Total # granted	0	0
<b>8 Improvements to Assist Persons with Disabilities</b> RSA 72:37-a	Total # granted	1	\$ 3,200
<b>9 School Dining/Dormitory/Kitchen Exemption</b> RSA 72:23 IV (Standard Exemption Up To \$150,000 for each) (See Instruction #2)	Total # granted	1	\$ 150,000
<b>10 Water/Air Pollution Control Exemptions</b> RSA 72:12-a	Total # granted	0	0
<b>11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES</b> (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value of your municipality.			\$ 224,866,393
<b>12 Blind Exemption</b> RSA 72:37	Total # granted	1	
Amount granted per exemption		15,000	\$ 15,000
<b>13 Elderly Exemption</b> RSA 72:39 a & b	Total # granted	33	\$ 680,000
<b>14 Deaf Exemption</b> RSA 72:38-b	Total # granted	0	
Amount granted per exemption		0	0
<b>15 Disabled Exemption</b> RSA 72:37-b	Total # granted	5	
Amount granted per exemption		15,000	\$ 75,000



16	Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted	0	0
17	Solar Energy Exemption RSA 72:62	Total # granted	1	\$ 50
18	Wind Powered Energy Systems Exemption RSA 72:66	Total # granted	0	0
19	Additional School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Amounts in excess of \$150,000 exemption)	Total # granted	8	\$ 11,872,550
20	TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			\$ 12,642,600
21	NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			\$ 212,223,793
22	LESS Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B			\$ 4,853,600
23	NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			\$ 207,370,193

## FOR DEPARTMENT OF REVENUE USE ONLY

☐ DATE \_\_\_\_\_ INITIALS \_\_\_\_\_ Equalization Bureau changes only (i.e. utilities, etc.).

☐ DATE \_\_\_\_\_ INITIALS \_\_\_\_\_ Both Municipal Finance and Equalization Bureau Changes (i.e. rerun tax bills).

☐ DATE \_\_\_\_\_ INITIALS \_\_\_\_\_ Other, explain below.

ADDITIONAL NOTES:

## UTILITY SUMMARY: ELECTRIC, GAS, OIL, PIPELINE, WATER &amp; SEWER RSA 83-F

List by individual company/legal entity the valuation of operating plants employed in the production, distribution and transmission of electricity, gas pipeline, water and petroleum products. Include ONLY the names of the companies listed on the Instruction Sheets. (See Instruction #3)

## SECTION A: LIST ELECTRIC COMPANIES, GENERATING PLANTS, ETC.

(Attach additional sheet if needed.) (See Instruction #4)

2004  
VALUATION

GRANITE STATE ELECTRIC CO.	\$ 2,643,700
NEW HAMPSHIRE ELECTRIC COOP.	\$ 2,209,900
<b>A1. TOTAL OF ALL ELECTRIC COMPANIES LISTED</b> (See Instruction #4 for the names of the limited number of companies)	<b>\$ 4,853,600</b>

## GAS, OIL &amp; PIPELINE COMPANIES

<b>A2. TOTAL OF ALL GAS, OIL &amp; PIPELINE COMPANIES LISTED</b> (See Instruction #4 for the names of the limited number of companies)	<b>0</b>

## WATER &amp; SEWER COMPANIES

<b>A3. TOTAL OF ALL WATER &amp; SEWER COMPANIES LISTED</b> (See Instruction #4 for the names of the limited number of companies)	<b>0</b>

**GRAND TOTAL VALUATION OF ALL UTILITY COMPANIES** (Sum of Lines A1, A2, and A3)  
This grand total of all sections must agree with the total listed on page 2, line 3A.

**\$ 4,853,600**

## SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies).

(Attach additional sheet if needed.) (See Instruction #5)

2004  
VALUATION

<b>TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B.</b> (See Instruction #5) Total must agree with total listed on Page 2, Line 3B.	<b>0</b>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
SUMMARY INVENTORY OF VALUATION  
FORM MS-1 FOR 2004

2004

TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty. RSA 72:35	\$ 700 minimum	0	0
	Optional amount adopted by municipality	10	\$ 14,000
Other war service credits. RSA 72:28	\$ 50 minimum	0	0
	Optional amount adopted by municipality	181	\$ 36,200
<b>TOTAL TAX CREDITS</b>		<b>191</b>	<b>\$ 50,200</b>

\*If both husband &amp; wife qualify for the credit they count as two.

\*If someone is living at a residence as say brother &amp; sister, and one qualifies count as one, not one-half.

DISABLED EXEMPTION REPORT			
INCOME LIMITS:	SINGLE	\$ 10,000	ASSET LIMIT: \$ 30,000
	MARRIED	\$ 12,000	

ELDERLY EXEMPTION REPORT - RSA 72:39-a						
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTION GRANTED			
AGE	#		AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65 - 74	0	\$ 15,000	65 - 74	10	\$ 15,000	\$ 150,000
75 - 79	0	\$ 20,000	75 - 79	7	\$ 20,000	\$ 140,000
80 +	0	\$ 25,000	80 +	16	\$ 25,000	\$ 390,000
			TOTAL	33		\$ 680,000
						Must Match Page 2, Line 13
INCOME LIMITS:	SINGLE	\$ 15,000	ASSET LIMIT:		\$ 35,000	
	MARRIED	\$ 25,000				

## CURRENT USE REPORT - RSA 79-A

	TOTAL No. ACRES RECEIVING CURRENT USE ASSESSMENT	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	1,671.681	\$ 457,910	RECEIVING 20% RECREATION ADJUSTMENT	4,009.540
FOREST LAND	14,790.609	\$ 1,824,709	REMOVED FROM CURRENT USE DURING CURRENT YEAR	
FOREST LAND W/DOCUMENTED STEWARDSHIP	6,708.410	\$ 420,819		TOTAL NUMBER
UNPRODUCTIVE LAND	447.540	\$ 5,619	TOTAL NUMBER OF OWNERS IN CURRENT USE	385
WETLAND	691.270	\$ 9,049	TOTAL NUMBER OF PARCELS IN CURRENT USE	635
TOTAL (must match page 2)	24,309.510	\$ 2,518,106		

## CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B

	TOTAL No. ACRES RECEIVING CONS. RES. ASSESSMENT	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	46.000	\$ 12,858	RECEIVING 20% RECREATION ADJUSTMENT	975.710
FOREST LAND	565.480	\$ 45,279	REMOVED FROM CONSERVATION RESTRICTION ASSESSMENT DURING CURRENT YEAR	
FOREST LAND W/DOCUMENTED STEWARDSHIP	37.000	\$ 2,300		TOTAL NUMBER
UNPRODUCTIVE LAND	0	0	TOTAL No. OF OWNERS IN CONSERVATION RES.	3
WETLAND	555.230	\$ 5,950	TOTAL No. OF PARCELS IN CONSERVATION RES.	4
TOTAL (must match page 2)	1,203.710	\$ 66,387		

## DISCRETIONARY EASEMENTS - RSA 79-C

TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETION EASEMENTS GRANTED (Map/Lot-Percentage Granted i.e.: Golf Course, Ball Park, etc.)
0	0	1
ASSESSED VALUATION		2
		3
		4

## DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D

Historical Agricultural Structures

TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.: Barns, Silos, etc.) MAP & LOT - PERCENTAGE GRANTED	
TOTAL NUMBER OF ACRES	1	9
0	2	10
	3	11
ASSESSED VALUATION	4	12
\$ 0 L/O	5	13
\$ 0 B/O	6	14
TOTAL NUMBER OF OWNERS	7	15
0	8	16

TAX INCREMENT FINANCING (TIF) DISTRICTS RSA 162-K (See page 12 for instructions)	TIF#1	TIF#2	TIF#3	TIF#4
Date of Adoption				
Original assessed value	\$	\$	\$	\$
+ Unretained captured assessed value	\$	\$	\$	\$
= Amounts used on page 2 (tax rates)	\$	\$	\$	\$
+ Retained captured assessed value	\$	\$	\$	\$
Current assessed value	\$	\$	\$	\$

* LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAXES Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes
State and Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 & 3357	\$ 320	
White Mountain National Forest, Only acct. 3186	\$ 0	
Other from MS-4, acct. 3186	\$ 1,566	ENFIELD, TOWN OF
Other from MS-4, acct. 3186	\$ 0	
Other from MS-4, acct. 3186	\$ 0	
Other from MS-4, acct. 3186	\$ 0	
TOTALS of account 3186 (Exclude WMNF)	\$ 1,566	

\* RSA 362-A:6, which previously allowed for municipalities to enter into payment in lieu of tax agreements with small scale power facilities, was repealed in 1997. No new or amended payment in lieu of tax agreements may be entered into since 1997.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

# DEPARTMENT OF REVENUE ADMINISTRATION

## Municipal Finance Bureau 2004 Tax Rate Calculation

### TOWN/CITY: CANAAN

Gross Appropriations	2,946,454
Less: Revenues	1,181,582
Less: Shared Revenues	15,013
Add: Overlay	35,939
War Service Credits	50,200

*Barbara Robinson*  
11/17/04

Net Town Appropriation	1,835,998
Special Adjustment	0

Approved Town/City Tax Effort	1,835,998
-------------------------------	-----------

TOWN RATE  
8.67

### SCHOOL PORTION

Net Local School Budget (Gross Approp. - Revenue)	0
Regional School Apportionment	5,219,573
Less: Adequate Education Grant	(1,772,406)
State Education Taxes	(678,304)

Approved School(s) Tax Effort	2,768,863
-------------------------------	-----------

LOCAL  
SCHOOL RATE  
13.09

### STATE EDUCATION TAXES

Equalized Valuation(no utilities) x	\$3.33	
203,694,971		678,304
Divide by Local Assessed Valuation (no utilities)		
206,751,893		
Excess State Education Taxes to be Remitted to State		
Pay to State →	0	

STATE  
SCHOOL RATE  
3.28

### COUNTY PORTION

Due to County	345,335
Less: Shared Revenues	(3,017)

Approved County Tax Effort	342,318
----------------------------	---------

COUNTY RATE  
1.62

TOTAL RATE  
26.66

Total Property Taxes Assessed	5,625,483
Less: War Service Credits	(50,200)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	5,575,283

### PROOF OF RATE

Net Assessed Valuation		Tax Rate	Assessment
State Education Tax (no utilities)	206,751,893	3.28	678,304
All Other Taxes	211,605,493	23.38	4,947,179
			5,625,483

TRC#

201

*Town of Canaan*  
2004 Annual Report  
80

TRC#

201

# DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Finance Bureau

## 2004 Tax Rate Calculation (Cont'd)

**TOWN/CITY: CANAAN**

Analysis of Values Assigned to Local and Cooperative School District(s)

	Elementary	1st Coop MASCOMA VALLEY REG	2nd Coop. N/A	Total
<b>Cost of Adequate Education</b>	0	2,450,710	0	2,450,710
<b>% of Town's Cost of Adequate Education</b>	0.0000%	100.0000%	0.0000%	100%
<b>Adequate Education Grant</b>	0	1,772,406	0	1,772,406
<b>District's Share - Retained State Tax*</b>	0	678,304	0	678,304
<b>"Excess" State Taxes</b>				0
<b>Total State Taxes</b>				678,304
<b>Local Education Tax*</b>	0	2,768,863	0	2,768,863

**\*Pay These Amounts to School(s)**

The cost of an adequate education is determined by the Department Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the state education tax amount to allocate a portion of the state education taxes to each school district.

The difference between the adequate education for each school district and each school district's share of the state education taxes becomes the adequate education grant for each school district.

Pay Directly to State

**Paid Directly from State**

*Town of Canaan  
2004 Annual Report*



Community Services Division  
Municipal Finance Bureau  
P.O. Box 487  
Concord, NH 03302-0487  
(603) 271-3397

TOWN/CITY: Canaan Auditor's Initials: RSR Date: 11/12/04

**OVERLAY— Amount Raised for Abatements**

RSA 76:6 limits overlay to an amount not to exceed 5% of the net tax commitment for the municipality, its statewide enhanced education amount and local school tax, its share of the county budget, and village district(s), if any. For your municipality, we anticipate that limit will be:

5% Limit \$ 281,227 Requested Amount \$ 35,000

**BUDGETARY FUND BALANCE RETENTION**

General guidelines have been established by the financial community regarding the amount of modified accrual budgetary unreserved fund balance to retain. The former recommendations were to retain between 5% and 10% of the municipality's appropriations, plus the statewide enhanced education amount and the local school net tax commitment, plus the county appropriation. The Government Finance Officers Assoc. suggests you retain between 8% and 17%. Based on our best available information, the suggested levels would be:

5% 336,948 8% 539,116 10% 673,896 17% 1,145,623

Your budgetary unreserved fund balance from the MS-5 is: \$ 214,621

The amount voted from "surplus" is: \$ 0

The amount used for RSA 32:11 emergency appropriation is: \$ 0

The amount you wish to use to set tax rate: \$ 0

The amount you wish to retain is: \$ 214,621

Signature of town/city official: William M. [Signature]

Title of town/city official: CHAIRMAN

Surplus Retention  
Rev. 04/04

Town of Canaan  
2004 Annual Report

October 12, 2004

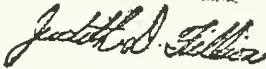
New Hampshire State Department of Education  
Bureau of Information Services  
271-2778

MASCOMA VALLEY SCHOOL DISTRICT  
Apportionment 2004-2005

Based on 100% 2002-2003 ADM-R less Home Study

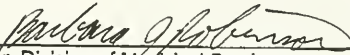
<u>Pre-Existing Districts</u>	<u>Amounts</u>
Canaan	2,768,863.00
Dorchester	351,463.00
Enfield	3,576,656.00
Grafton	869,077.00
Orange	<u>239,758.00</u>
Total Tax Assessment	7,805,817.00

Net Tax Assessment	13,835,956.00
Less Adequate Education Amount	<u>6,030,139.00</u>
Total Tax Assessment	7,805,817.00



10/13/04

Director, Division of Program Support  
NH Department of Education



10/14/04

Director, Division of Municipal Services  
NH Department of Revenue Administration

Town of Canaan  
2004 Annual Report  
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**TAX COLLECTOR'S REPORT**For the Municipality of CANAAN Year Ending 12/31/2004**DEBITS**

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*			PRIOR LEVIES		
		2004	2003	2002	2001+
Property Taxes	#3110	xxxxxx	\$ 400,251.45	\$ 0.00	\$ 0.00
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	xxxxxx	\$ 39.57	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	xxxxxx	\$ 0.00	\$ 2,984.84	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	xxxxxx	\$ 180.00	\$ 60.00	\$ 0.00
Betterment Taxes		xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
		xxxxxx			
		xxxxxx			

**TAXES COMMITTED THIS FISCAL YEAR**

Property Taxes	#3110	\$ 5,590,190.00	\$ 1,227.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 93,129.84	\$ 0.00
Timber Yield Taxes	#3185	\$ 19,414.08	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 1,164.58	\$ 0.00
Utility Charges	#3189	\$ 81,578.25	\$ 26,317.00
Betterment Taxes		\$ 0.00	\$ 0.00

**FOR DRA USE ONLY****OVERPAYMENTS**

Remaining From Prior Year		\$ 136.40			
New This Fiscal Year		\$ 8,717.22			
Interest - Late Tax	#3190	\$ 4,001.82	\$ 24,209.98	\$ 658.03	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL DEBITS</b>		<b>\$ 5,798,332.19</b>	<b>\$ 452,225.00</b>	<b>\$ 3,702.87</b>	<b>\$ 0.00</b>

\*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

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**TAX COLLECTOR'S REPORT**

For the Municipality of

CANAAN

Year Ending

12/31/2004

**CREDITS**

REMITTED TO TREASURER	2004	PRIOR LEVIES		
		2003	2002	2001+
Property Taxes	\$ 5,096,439.02	\$ 236,175.84	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 68,341.88	\$ 39.57	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 15,615.83	\$ 0.00	\$ 2,984.84	\$ 0.00
Interest & Penalties	\$ 4,001.82	\$ 24,209.98	\$ 658.03	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 369.38	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 77,698.75	\$ 25,858.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 159,815.82	\$ 60.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	\$ 136.40			

**ABATEMENTS MADE**

Property Taxes	\$ 8,821.78	\$ 5,666.79	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 20,499.22	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 3,233.17	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 3,530.50	\$ 419.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>CURRENT LEVY DEEDED</b>	<b>\$ 1,188.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

**UNCOLLECTED TAXES -- END OF YEAR #1080**

Property Taxes	\$ 483,741.20	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 4,288.74	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 565.08	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 795.20	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 349.00	\$ 40.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Remaining Overpayments - Prior Yrs.	\$ 0.00			
Remaining Overpayments - This Year	\$ 965.22			
This Years' Overpayments Returned	\$ 7,752.00			
Prior Years' Overpayments Returned	\$ 0.00			
<b>TOTAL CREDITS</b>	<b>\$ 5,798,332.19</b>	<b>\$ 452,225.00</b>	<b>\$ 3,702.87</b>	<b>\$ 0.00</b>

**TAX COLLECTOR'S REPORT**

For the Municipality of

CANAAN

Year Ending

12/31/2004

**DEBITS**

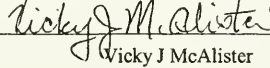
UNREDEEMED & EXECUTED LIENS	2004	PRIOR LEVIES		
		2003	2002	2001+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 93,390.19	\$ 47,582.20
Liens Executed During FY	\$ 0.00	\$ 174,213.77	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00		
Interest & Costs Collected	\$ 0.00	\$ 4,160.58	\$ 10,610.89	\$ 15,426.88
<b>TOTAL LIEN DEBITS</b>	<b>\$ 0.00</b>	<b>\$ 178,374.35</b>	<b>\$ 104,001.08</b>	<b>\$ 63,009.08</b>

**CREDITS**

REMITTED TO TREASURER		2004	PRIOR LEVIES		
			2003	2002	2001+
Redemptions		\$ 0.00	\$ 72,138.43	\$ 34,895.37	\$ 45,497.77
Interest & Costs Collected	#3190	\$ 0.00	\$ 4,160.58	\$ 10,610.89	\$ 15,426.88
Abatements of Unredeemed Liens		\$ 0.00	\$ 4,843.92	\$ 2,195.22	\$ 0.00
Liens Deeded to Municipality		\$ 0.00	\$ 2,586.83	\$ 2,374.87	\$ 2,084.43
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 94,644.59	\$ 53,924.73	\$ 0.00
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL LIEN CREDITS</b>		<b>\$ 0.00</b>	<b>\$ 178,374.35</b>	<b>\$ 104,001.08</b>	<b>\$ 63,009.08</b>

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? yes

TAX COLLECTOR'S SIGNATURE


  
Wicky J McAlister
DATE Jan 10, 2005

**REPORT OF THE TOWN CLERK**  
**YEAR ENDING DECEMBER 31, 2004**

VEHICLE REGISTRATIONS-----	<b>5185 total</b> -----	\$519,455.21
TITLES AND MISC. FEES-----		\$ 2,732.37
MUNICIPAL AGENT FEES-----		\$ 10,797.00
DOG LICENSE FEES-----		\$ 4,634.50
DOG FINES-----		\$ 71.50
VITAL RECORD FEES-----		\$ 702.00
MARRIAGE LICENSE FEES-----		\$ 855.00
UCC FILING FEES-----		\$ 1,840.00
TOTAL RECEIPTS-----		\$541,087.58
REMITTANCE TO TREASURER-----		\$541,087.58

***Vicky J. McAlister***  
***Town Clerk/ Tax Collector***

Reporting Year: 2004

Permit Number: SEF-03-002

Facility Name: Town of Canaan Septage Lagoon

Permittee's Name: Town of Canaan

Facility Location

Street Address: Orange Road

Town & Zip: Canaan, NH 03741

Please e-mail this report to [arastorguyeff@des.state.nh.us](mailto:arastorguyeff@des.state.nh.us)

**Town of Canaan Wastewater Plant  
Septage Disposal Record**

Date	Hauler Name/Company	Volume Received (Gallons)	Source of Septage Name/Address
1/2/2004	Town of Canaan	1000	Dale Barney
1/2/2004	Town of Canaan	1000	Elementary School
2/18/2004	Town of Canaan	1000	Elementary School
2/18/2004	Town of Canaan	50	Canaan Highway Dept
2/24/2004	Town of Canaan	50	Canaan Highway Dept
2/27/2004	Town of Canaan	50	Canaan Highway Dept
3/4/2004	Town of Canaan	50	Canaan Highway Dept
3/7/2004	Town of Canaan	1000	Remacle Block
3/10/2004	Town of Canaan	100	Canaan Highway Dept
4/19/2004	Town of Canaan	2500	Elementary School
4/19/2004	Town of Canaan	1000	Darren Hadley
4/19/2004	Town of Canaan	40	Canaan Highway Dept
4/20/2004	Town of Canaan	1000	Canaan Hardware
4/20/2004	Town of Canaan	1000	Jeff Mezuski
5/20/2004	Town of Canaan	2000	Canaan Beach
6/4/2004	Town of Canaan	2000	Canaan Beach
6/9/2004	Town of Canaan	1500	Canaan Beach
6/28/2004	Town of Canaan	1500	Canaan Beach
7/6/2004	Town of Canaan	1000	Elementary School
7/6/2004	Town of Canaan	1000	Vicky Burrows
7/6/2004	Town of Canaan	1000	Mark Murphy

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Date	Hauler Name/Company	Volume Received (Gallons)	Source of Septage Name/Address
7/6/2004	Town of Canaan	1000	Edward Lani
7/9/2004	Town of Canaan	500	William Feilad
7/9/2004	Town of Canaan	500	Cozy Corner
8/8/2004	Town of Canaan	75	Chemical Toilets
8/9/2004	Town of Canaan	50	Chemical Toilets
8/16/2004	Town of Canaan	1000	Evans Fuel
8/17/2004	Town of Canaan	2000	Remacle Block
8/17/2004	Town of Canaan	1000	Remacle Restaurant
8/17/2004	Town of Canaan	1000	Robert Eastman
8/18/2004	Town of Canaan	1500	Canaan Beach
8/18/2004	Town of Canaan	1000	Bonnie Rodgers
8/18/2004	Town of Canaan	2000	Curtis Block
8/18/2004	Town of Canaan	1000	Log Cabin Real Estate
8/27/2004	Town of Canaan	1000	Earl Smith
8/27/2004	Town of Canaan	1000	Bob Burton
10/12/2004	Town of Canaan	1000	John Moses
10/19/2004	Town of Canaan	1000	Cardigan Mtn Vets
10/23/2004	Town of Canaan	1000	Cathy Carlson
11/3/2004	Rocke	1000	Robert Scott
11/3/2004	Rocke	500	Jim Morrison
11/3/2004	Rocke	800	Bill Moore
11/4/2004	Rocke	1000	Indian River School - Robin
11/5/2004	Herrin	500	Dale Bailey
11/5/2004	Herrin	1750	Randy Pierce
11/5/2004	Stearns	2500	Phil Niels
11/5/2004	Stearns	1100	Bill Chabot
11/5/2004	Herrin	600	Kevin Shepard
11/5/2004	Rocke	1000	Henry Dauphinai
11/8/2004	Rocke	1250	Andy LoLozeau
11/8/2004	Rocke	1000	Bob Goerke
11/9/2004	Stearns	850	Alan Hill
11/9/2004	Stearns	2600	Pete Meechare
11/9/2004	Rocke	1250	David Labrie
11/9/2004	Town of Canaan	1000	Paul Tucker
11/9/2004	Town of Canaan	1000	Stacy Bollou
11/10/2004	Town of Canaan	1000	Elanor Green
11/10/2004	Town of Canaan	1000	Lambert
11/10/2004	Rocke	1000	William Tibbets
11/10/2004	Rocke	1000	Alan Gorman
11/10/2004	Herrin	1000	Ed Bushor
11/10/2004	Herrin	1000	Bill Dyer
11/10/2004	Herrin	1000	Brian Souer

2004 Annual Report

Date	Hauler Name/Company	Volume Received (Gallons)	Source of Septage Name/Address
11/12/2004	Rocke	1000	Roland Lennix
11/12/2004	Rocke	1000	Joe Ricker
11/12/2004	Rocke	1000	Marrian Bates
11/12/2004	Stearns	1250	Ray Dickerson
11/12/2004	Stearns	1000	George Sanborn
11/12/2004	Stearns	1000	Ron Hathorn
11/15/2004	Rocke	300	Ken Hall
11/15/2004	Rocke	1000	Stacy Newcity
11/18/2004	Town of Canaan	1000	Donna Clark
12/9/2004	Town of Canaan	1000	Richard Kelly
12/9/2004	Town of Canaan	1000	Jessie's Market
12/28/2004	Town of Canaan	2000	Canaan School
	Total	76,715	

## Canaan Wastewater Treatment

### Septage Land Application

Date of Application	Time of Application	Yards Applied	Date of Incorporation
5/25/2004	0630 - 1130	14	5/25/2004
7/19/2004	0730-1200	12	7/19/2004

MINUTES  
of  
Town Meeting  
Deliberative Session  
JANUARY 31, 2004  
and  
Day of Voting  
MARCH 9, 2004

Town of Canaan  
New Hampshire

REPORT OF TOWN MEETING DELIBERATIVE SESSION  
JANUARY 31, 2004

The Deliberative Session of the Annual Town Meeting was called to order by Moderator Dale Barney at the Canaan Elementary School on Saturday, January 31, at 9:00 a.m. After the Pledge of Allegiance, the Moderator read the rules: 1) no smoking on the premises; 2) only legally registered voters from Canaan may exercise their voting rights; 3) a person must be recognized by the chair prior to speaking and then should direct all comments through the Moderator; 4) all discussion must be related to the article on the floor; 5) all amendments must be in writing and only one may be on the floor at a time; 6) amendments must be in writing; 7) negative motions will not be accepted; 8) the right to speak as well as the right to be heard will be respected; 9) comments should be limited to three minutes or less; and 10) five or more signatures will be required for a petition for a paper ballot on any article.

**Article 2:** Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totalling \$2,436,300? Should this article be defeated, the operating budget shall be \$2,289,610, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*Explanation for Article 2:*

The sum of money that is requested in this warrant article (\$2,436,300) does not include any of the other money that is requested in the other warrant articles.

*Voted Position of the Selectmen & Budget Committee:*

Selectmen recommend passage of this article by a vote of 2-1

Budget Committee recommends passage of this article by a vote of 7 to 1

Motion to accept article 2 as written made by Edward Morse and seconded by Samuel Lowe. No discussion and moderator declared that article 2 be placed on ballot as written.

**Article 3:** To see if the Town will vote to raise and appropriate the sum of \$125,154 for the Water and Sewer operations of the Town in accordance with RSA 38:28 & 29. Funds to cover the cost of this Article will come from revenues generated from Water and Sewer billings to the users of the system. This appropriation will not impact the Town's tax rate.

Explanation: In the past this request has been included in the Town's operational budget. Since the annual operational cost of the Water & Sewer Department is funded entirely from revenues generated from water and sewer billings and has no impact on the tax rate, removing it from the Town's operational budget may allow for a better understanding of what services impact the Town's tax rate.

*Town of Canaan  
2004 Annual Report*

Selectmen recommends passage of this article by a vote of 3-0  
Budget Committee recommends passage of this article by a vote of 9-0

Motion to accept article 3 as written by Milton Wilson, seconded by Russell Lester.  
There was no discussion and the Moderator declared Article 3 be placed on ballot as written.

**Article 4:** To see if the voters of the Town of Canaan will vote to adopt the provisions of RSA 72:28, II and VI for an optional veterans' tax credit for veterans seeking the tax credit? The optional veterans' tax credit is \$200, rather than \$100.

**Explanation:** The recently enacted Senate Bill 45 allows Towns to vote to increase the veteran's tax credit from the existing \$50. or \$100 amount to a maximum of \$500. Canaan presently provides the \$100 credit. There are currently 168 Canaan residents that receive the veteran's credit. If this article passes, the cost of the credit would go from \$16,800 to \$33,600.

Selectmen recommended passage of this article by a vote of 3-0  
Budget Committee recommends passage of this article by a vote of 9-0

Motion to accept article 4 as written made by Edward Morse and seconded by Russell Lester. Request the question mark at the end of the first sentence be changed to a period. This action having been taken, the Moderator declared Article 4 be placed on the ballot as written.

**Article 5:** To see if the Town of Canaan will vote to modify the elderly exemptions from property tax in the Town of Canaan, based on assessed value, for qualified taxpayers to be as follows: for a person 65 years of age up to 75, \$15,000; for a person 75 years of age up to 80 years, \$20,000; for a person 80 years of age or older, \$25,000. To qualify, the person must have been a New Hampshire resident for at least 5 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$15,000 or, if married, a combined net income of less than \$25,000; and own net assets not in excess of \$35,000 excluding the value of the person's residence.

**Explanation:** At the 1997 Town Meeting, by a 6 to 1 margin voted to accept the elderly exemption levels of \$10,000, \$15,000 and \$20,000 for those who qualify. Market forces have driven property values up at double digit rates while adjustments in fixed incomes have been well below 4% over the past several years. Assuming present levels of qualifying elderly, the impact of these new exemption levels would impact future tax rates by a little more than one tenth of a cent.

Selectmen recommend passage by a vote of 3-0  
Budget Committee recommends passage by a vote of 9-0

Motion made by Edward Morse and seconded by Russell Lester to accept Article 5 as written.

After minor discussion the moderator declared Article 5 be placed on ballot as written.

**Article 6:** To see if the Town will vote to raise and appropriate the sum of \$225,000 for the purpose of making necessary repairs to the Canaan Town Library.

**Explanation:** These funds will be used to make the necessary repairs and renovations that are required to bring the Library facility into compliance with current safety codes. This would avoid the possibility that the Library could be closed for safety code violations.

Selectmen do not recommend passage by a vote of 2-1

Budget Committee recommended passage by a vote of 4 to 1 with 2 abstentions

Motion to accept article 6 made by Milton Wilson, seconded by Russell Lester. After a presentation by the Architects, Tennett & Wallace hired by the Library Study Committee and some lengthy discussions a motion was made by Daniel Stafford and seconded by Edward Lary to move the question. Vote in the affirmative to place Article 6 on the ballot as written, this declared by the Moderator.

**Article 7:** To see if the Town will vote to raise and appropriate the sum not to exceed forty-five thousand dollars (\$45,000) for the purpose of re-siding the exterior of the Mascoma Area Senior Center and completing other repairs to the exterior of the building which is owned by the Town of Canaan.

Selectmen recommended passage of this article by a vote of 2-1

Budget Committee recommended passage of this article by a vote of 4 to 1 with 2 abstentions

Motion to accept the article 7 as written made by Brenda Souza and seconded by Russell Lester. After a lengthy discussion a motion to move the question was made by Judith Kushner and seconded by Phil Carter. Vote in the affirmative to place Article 7 on the ballot as written, this declared by the Moderator.

**Article 8:** To see if the Town will vote to remove the \$5,000 per year maximum from the amount of land use change tax (LUCT) placed into the Conservation Fund. This would result in continuation of the current 50% of LUCT revenues being placed in the conservation fund but without the current maximum. These revenues are collected pursuant to RSA 79-A (the Land Use Change Tax) in accordance with RSA 36-A:5III, and as authorized by RSA 79-A25 II.

**Explanation:** The Conservation Commission has been sent information from state organizations and experts on studies that consistently show that tax rates are most stable when towns retain a high proportion of open space. This is because development of most kinds typically results in a greater expense-to-revenue ratio, despite the prevailing ideas that the opposite is true. Therefore, the Canaan Conservation Commission is sponsoring this article in an attempt to provide greater means toward maintaining open space in our town.

Selectmen do not recommend passage of this article by a vote of 3-0

Budget Committee ~~does not~~ recommend passage of this article by a vote of 7-2

*Town of Canaan  
2004 Annual Report*



Motion to accept Article 8 as written made by Judith Kushner and seconded by James Laffan. There being no discussion, the Moderator declared Article 8 be placed on the ballot as written.

**Article 9:** To see if the town will vote to add the 139-acre parcel of town-owned land described as Lot 42, Map 15 in the Canaan tax maps to the existing town forest. The forested portion of this lot will be managed for timber harvest, recreation and wildlife according to best management practices. Specific uses and harvest regime will be specified in a management plan to be written upon approval of the lot as town forest.

**Explanation:** The Canaan Conservation Commission sponsors this warrant article to promote sustainable income potential for the town from prudent harvest of timber on this lot owned by the town. If properly managed, this lot will provide sustainable revenue to the town in perpetuity, and increase the public open space for recreation and wildlife.

Selectmen do not recommend passage of this article by a vote of 3-0  
Budget Committee does not recommend passage of this article by a vote of 7-1

Motion to accept Article 9 as written made by Milton Wilson and seconded by Russell Lester. A was motion made by Milton Wilson to amend and seconded by Tim Lewis as follows: Add after the word will, “conduct a study to determine if the town should” vote. A vote was taken in the affirmative to accept the amendment. A motion was made by Helen Skiest and seconded by Ted Fontaine to remove the recommendations of the Selectmen and the Budget Committee because they had not voted on the amended article. Voted in the affirmative for Article 9 to read as follows:

**Article 9:** To see if the town will conduct a study to determine if the town should vote to add the 139 acre parcel of town-owned land described as Lot 42, Map 15 in the Canaan tax maps to the existing town forest. The forested portion of this lot will be managed for timber harvest, recreation and wildlife according to best management practices. Specific uses and harvest regime will be specified in a management plan written upon approval of the lot as town forest.

**Explanation:** The Canaan Conservation Commission sponsors the warrant article to promote sustainable income potential for the town from prudent harvest of timber on this lot owned by the Town. If properly managed, this lot will provide sustainable revenue to the Town in perpetuity, and increase the public open space for recreation and wildlife.

A motion was made to accept article 9 as amended was made by Ellen Wilson and seconded by Milton Wilson. A vote was taken in the affirmative. The Moderator declared Article 9 be placed on the ballot as amended.

**Article 10:** To see if the Town will vote under the provisions of RSA 231:43, Power to Discontinue, to discontinue completely the Class VI road known as Graham Road, off Turnpike Road, as requested by the abutters.



Motion to accept Article 10 as written made by Russell Lester and seconded by Alan Ricard. There being no discussion, the Moderator declared Article 10 be placed on the ballot as written.

**Article 11:** To see if the Town will vote under the provisions of RSA 231:43, Power to Discontinue, to discontinue completely the Class V road know as Mitchell Way, off King Hill Road, as requested by the abutters.

Motion to accept Article 11 as written made by Russell Lester and seconded by Edward Morse. After some discussion the moderator declared Article 11 be placed on the ballot as written.

**Article 12:** To see if the Town will vote to raise and appropriate the sum of \$25,000 to continue the position of the School Resource Officer within the Canaan Police Department after March 31, 2004. This position has previously been funded by a four year cops grant which is expiring. RSA 32:6-a requires separate warrant article approval to continue funding of this position. Should this article fail, the Town could be liable under previously approved grant commitments to reimburse the Office of Community Oriented Policing Services/Department of Justice the sum of \$119,046 as required by the original grant agreement.

**Explanation:** Pending voter approval, the position will be 75% reimbursed by Mascoma SAU 62, and said monies will go to the Town of Canaan General Fund. A vote in the affirmative would allow said officer to continue to work in the Mascoma schools while school is in session and to act as a juvenile liaison and supplemental officer during the non-school months.

Selectmen recommended passage of this article by a vote of 3-0  
Budget Committee recommended passage of this article by a vote of 8-1

Motion to accept Article 12 as written made by Milton Wilson and seconded by James Laffari. After some discussion and an explanation by Timothy Cohen (Police Chief), the Moderator declared Article 12 be placed on the ballot as written.

**Article 13:** To see if the Town will vote to raise and appropriate the sum of \$90,000 for the purchase of equipment for the Highway and Police Department. These funds represent the first year payments for equipment purchased through a lease purchase arrangement not to exceed five years. The lease agreements will have funding requirement clauses.

**Explanation:** The status of most of the Town equipment is marginal at best. Police and highway equipment are in constant use and even with the best of maintenance; most of the current equipment has reached a point of collapse. Passage of this article will fund the first year leases of a backhoe, a 10 wheeler, a grader, a one-ton truck, and a Police cruiser; Projected gross cost to be about \$415,000. Passage will initiate a program to address the need for a balanced

equipment replacement plan for major equipment items for the Town.

Selectmen recommended passage of the article by a vote of 3-0  
Budget Committee recommended passage of the article by a vote of 7-1

Motion to accept Article 13 as written made by Edward Morse and seconded by Russell Lester. After some discussion the Moderator declared Article 13 be placed on the ballot as written.

**Article 14:** To see if the town will vote to accept the deed of a permanent easement for highway purposes, together with a temporary construction easement, from Ronald and Doris Stanford. The easement deed gives the town the legal rights needed to carry out the planned relocation of a portion of Switch Road over land owned by the Stanfords.

**Explanation:** This is a statutory requirement that the Town vote to accept the deed that has been recorded at the Grafton County Registry of Deeds.

Motion to accept Article 14 as written made by Milton Wilson and seconded by Russell Lester. There being no discussion, the Moderator declared Article 14 be placed on the ballot as written.

**Article 15:** To see if the town will vote to authorize the Selectmen to appoint a capital improvement program committee, which shall include at least one member of the Planning Board and may include but not limited to other members of the planning board, the budget committee, or Board of Selectmen, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least six years. The capital improvement program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the selectmen and the budget committee in their consideration of the annual budget. This procedure is authorized by TITLE LXIV, PLANNING AND ZONING, CHAPTER 674, LOCAL LAND USE PLANNING AND REGULATORY POWERS, Capital Improvements Program, Section 674:5, effective July 2, 2002.

**Explanation:** This warrant article allows the Selectmen to appoint a joint Capital Improvements Program Committee. This procedure was used successfully in the year 2000 when a committee composed from representatives of the Planning Board, Budget Committee, Board of Selectmen and the public developed a Comprehensive Capital Improvements Program for Canaan. This procedure has now been formalized by incorporation in RSA 674:5, Capital Improvements Program.

Neither this warrant article nor the committee will appropriate funds for the Capital Improvements Program. All funds for capital projects will continue to be provided through the normal budget process.

Motion to accept Article 15 as written made by Judith Kushner and seconded by Alan Ricard. There being no discussion, the moderator declared Article 15 be placed on the ballot as written.

**Article 16:** To see if the Town will vote to accept the Ordinance Regulating Noise Within The Town Of Canaan as presented to the Board of Selectmen by the Noise Ordinance Study Committee.

**Explanation:** Upon the completion of the drafting of the Ordinance, it proved to be difficult to schedule a Public Hearing on the Ordinance prior to the Deliberative Session. The Selectmen had stated that they would place the Ordinance on the 2004 Town Warrant. To better understand the

proposed ordinance, the Board will schedule at least one public hearing prior to the March 9, 2004, Town Meeting vote.

Motion to accept Article 16 as written made by Alan Ricard and seconded by Judith Kushner. Motion made by Tim Lewis (Chair, Board of Selectmen) seconded by Alan Ricard to amend Article 16, for legal reasons, as follows:

To see if the Town will vote, pursuant to RSA 31:39, to authorize the Selectmen to adopt, after a Public Hearing, regulations governing noise within the Town of Canaan. These regulations may include provisions for penalties not to exceed One Thousand Dollars (\$1,000.) for each offense.

After some discussion and an explanation as to why the article was amended, the Moderator declared Article 16 be placed on the ballot as follows:

**Article 16:** To see if the Town will vote, pursuant to RSA 31:39, to authorize the Selectmen to adopt, after a public hearing, regulations governing noise within the Town of Canaan. These regulations may include provisions for penalties not to exceed One Thousand Dollars (\$1,000.) for each offense.

**Article 17:** As of December 31, 2002 the Town of Canaan had a deficit fund balance. Under RSA 41:9, V the Selectmen are required to insert an article in the warrant recommending such action as they deem appropriate for the purpose of reducing that deficit. As of December 31, 2003 this deficit has been reduced by revenues exceeding budgeted projections and expenditures coming in under budget. The Selectmen will continue to monitor the budget and act in a fiscally prudent manner in order to eliminate the deficit.

No action required.

**Article 18:** To transact any other business that may be legally brought before this Town Meeting.

No action required.

## Report of the Day of Voting

March 9, 2004

The Day of Voting was called to order by Moderator Dale Barney at the Canaan Fire Station on Tuesday, March 9, 2004, at 8:00 a.m. The polls were declared open for the purpose of voting by ballots for Town Officials (Article 1), Articles 2 through 18, and School District officials and Articles. Supervisors of the Checklist Martha Pusey, Benjamin Yamashita and Carole Cushman took their positions. Harry Lang was ballot clerk, and Selectman Timothy Lewis was Gatekeeper. The absentee ballots were posted to the checklist prior to the voting, were cast at 2:00 p.m. by the Moderator. The Moderator declared the polls closed at 7:00 p.m. There were 1922 voters on the checklist, with 39 new registrations on March 9, 2004. Votes cast on the day of voting were 933, with 56 absentee ballots, for a total votes cast of 989.

Results for Articles 1 through 18 are as follows:

**Article 1:** To vote by non-partisan ballot for the following Town Officers:

One Selectman (1)

Three Year Term

William MacDonald	* 493
Robert Partridge	458

Trustee of the

Trust Funds (1)

Three Year Term

Jacqueline Lary	* 863
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Moderator (1)

Two Year Term

Dale Barney	* 886
-------------	-------

Treasurer (1)

One Year Term

Debra MacDonald	417
Helen Rocke	* 527

Road Agent (1)  
One Year Term

Gary Labelle	* 600
Duane Mansur	352

One Cemetery Trustee (1)  
Three Year Term

Audrey Armstrong (write-in)	* 8
-----------------------------	-----

Library Trustees (2)  
Three year Terms

Patricia Carter	* 718
Cynthia Neily	* 761

Human Resources Officer (1)  
One Year Term

Nelson Theriault	* 816
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Planning Board Members (2)  
Three Year Terms

Charles Townsend	* 773
Gary Wood (write-in)(refused)	* 6

Budget Committee Member (3)  
Three-Year Term

David Barney	* 562
William Dyer	* 476
C.Russell Lester	* 454
Robert Scott	345
Mark Simon	311
Hayward Stafford	331

\* Denotes Winner

**Article 2:** Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,436,300? Should this article be defeated, the operating budget shall be \$2,289,610, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Yes 576

No 333

The Moderator declared Article 2 passed.

**Article 3:** To see if the town will vote to raise and appropriate the sum of \$125,154 for the Water and Sewer operations of the Town in accordance with RSA 38:28 & 29. Funds to cover the cost of this Article will come from revenues generated from Water and Sewer billings to the users of the system. This appropriation will not impact the Town's tax rate.

Explanation: In the past this request has been included in the Town's operational budget. Since the annual operational cost of the Water & Sewer Department is funded entirely from revenues generated from water and sewer billings and has no impact on the tax rate, removing it from the Town's operational budget may allow for a better understanding of what services impact the Town's tax rate.

Selectmen recommended passage of this article by a vote of 3-0  
Budget Committee recommended passage of this article by a vote of 9-0

Yes 747

No 188

The Moderator declared Article 3 passed.

**Article 4:** To see if the voters of the Town of Canaan will vote to adopt the provisions of RSA72:28, II and VI for an optional veterans' tax credit for veterans seeking the tax credit? The optional veterans' tax credit is \$200, rather than \$100.

Explanation: The recently enacted Senate Bill 45 allows Towns to vote to increase the veteran's tax credit from the existing \$50 or \$100 amount to a maximum of \$500. Canaan presently provides the \$100 credit. There are presently 168 Canaan

residents that receive the veterans' credit. If this article passes, the cost of the credit would go from \$16,800 to \$33,600.

Yes 788

No 152

The Moderator declared Article 4 passed.

**Article 5:** To see if the Town of Canaan will vote to modify the elderly exemptions from property tax in the Town of Canaan, based on assessed value, for qualified taxpayers to be as follows: for a person 65 years of age up to 75, \$15,000; for a person 75 years of age up to 80 years, \$20,000; for a person 80 years of age or older, \$25,000. To qualify, the person must have been a New Hampshire resident for at least 5 consecutive years, own the real estate individually or jointly, of if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$15,000 or, if married, a combined net income of less than \$25,000; and own net assets not in excess of \$35,000 excluding the value of the person's residence.

Explanation: At the 1997 Town Meeting, by a 6 to 1 margin voted to accept the elderly exemption levels of \$10,000, \$15,000 and \$20,000 for those who qualify. Market forces have driven property values up to double digit rates while adjustments in fixed incomes have been well below 4% over the past several years. Assuming present levels of qualifying elderly taxpayers, the impact of these new exemption levels would impact future tax rates by a little more than one tenth of a cent.

Selectmen recommended passage by a vote of 3-0  
Budget Committee recommended passage by a vote of 9-0

Yes 847

No 92

The Moderator declared Article 5 passed.



**Article 6:** To see if the Town will vote to raise and appropriate the sum of \$225,00 for the purpose of making necessary repairs to the Canaan Town Library.

Explanation: These funds will be used to make the necessary repairs and renovations that are required to bring the Library facility into compliance with current safety codes. This would avoid the possibility that the Library could be closed for safety code violations.

Yes 581

No 360

The Moderator declared Article 6 passed.

**Article 7:** To see if the Town will vote to raise and appropriate the sum not to exceed forty-five thousand dollars (\$45,000) for the purpose of re-siding the exterior of the Mascoma Area Senior Center and completing other repairs to the exterior of the building which is owned by the Town of Canaan.

Yes 499

No 412

The Moderator declared Article 7 passed.

**Article 8:** To see if the town will vote to remove the \$5,000 per year maximum from the amount of land use change tax (LUCT) placed into the Conservation Fund. This would result in continuation of the current 50% of LUCT revenues being placed in the conservation fund but without the current maximum. These revenues are collected pursuant to RSA 79-A (the land use change tax) in accordance with RSA 36-A:5III, and as authorized by RSA 79-A25 II.

Explanation: The Conservation Commission has been sent information from state organizations and experts on studies that consistently show that tax rates are most stable when towns retain a high proportion of open space. This is because development of most kinds typically results in a greater expense-to-revenue ratio, despite the prevailing ideas that the opposite is true. Therefore, the Canaan Conservation Commission is sponsoring this article in an attempt to provide greater means toward maintaining open space in our town.

Yes 315

No 598

The Moderator declared Article 8 defeated.

**Article 9:** To see if the Town will conduct a study to determine if the Town should vote to add the 139-acre parcel of Town-owned land described as Lot 42, Map 15 in the Canaan tax maps to the existing Town forest. The forested portion of this lot will be managed for timber harvest, recreation and wildlife according to best management practices. Specific uses and harvest regime will be specified in a management plan written upon approval of the lot as Town forest.

Explanation: The Canaan Conservation Commission sponsors the warrant article to promote sustainable income potential for the Town from prudent harvest of timber on this lot owned by the Town. If properly managed, this lot will provide sustainable revenue to the Town in perpetuity, and increase the public open space for recreation and wildlife.

Yes 616

No 291

The Moderator declared Article 9 passed.

**Article 10:** To see if the Town will vote under the provisions of RSA 231:43, Power to Discontinue, to discontinue completely the Class VI road known as Graham Road, off Turnpike Road, as requested by the abutters.

Yes 602

No 258

The Moderator declared Article 10 passed.

**Article 11:** To see if the Town will vote under the provisions of RSA 231: 43, Power to Discontinue, to discontinue completely the Class V road known as Mitchell Way, off King Hill Road, as requested by the abutters.

Yes 612

No 249

The Moderator declared Article 11 passed.

**Article 12:** To see if the Town will vote to raise and appropriate the sum of \$25,000 to continue the position of the School Resource Officer within the Canaan Police Department after March 31, 2004. This position has previously been funded by a four year cops grant which is expiring. RSA 32:6-a requires separate warrant article approval to continue funding of this position. Should this article fail, the Town could be liable under previously approved grant commitments to reimburse

the Office Oriented Policing Services/Department of Justice the sum of \$119,046 as required by the original grant agreement.

Explanation: Pending voter approval, the position will be 75% reimbursed by Mascoma SAU 62, and said monies will go to the Town of Canaan General Fund. A vote in the affirmative will allow said officer to continue to work in the Mascoma schools while school is in session and as a juvenile liaison and supplemental officer during the non-school months.

**Yes 736**

**No 199**

The Moderator declared Article 12 passed.

**Article 13:** To see if the Town will vote to raise and appropriate the sum of \$90,000 for the Purchase of equipment for the Highway and Police Department. These funds represent the first year payments for equipment purchased through a lease purchase arrangement not to exceed five years. The lease agreements will have funding requirement clauses.

Explanation: The status of most of the Town equipment is marginal at best. Police and highway equipment are in constant use and even with the best of maintenance; most of the current equipment has reached a point of collapse. Passage of this article will fund the first year leases of a backhoe, a 10 wheeler, a grader, a one-ton truck, and a Police cruiser. Projected gross cost to be about \$415,000. Passage will initiate a program to address the need for a balanced equipment replacement plan for major equipment item for the Town.

**Yes 649**

**No 282**

The Moderator declared Article 13 passed.

**Article 14:** To see if the Town will vote to accept the deed of a permanent easement for highway purposes, together with a temporary construction easement, from Ronald and Doris Stanford. The easement deed gives the town the legal rights needed to carry out the planned relocation of a portion of Switch Road over land owned by the Stanfords.

Explanation: This is a statutory requirement that the Town vote to accept the deed that has been recorded at the Grafton County Register of Deeds.

**Yes 776**

**No 152**

The Moderator declared Article 14 passed.

**Article 15:** To see if the town will vote to authorize the Selectmen to appoint a capital improvement program committee, which shall include at least one member of the Planning Board and may include but not limited to other members of the planning board, the budget committee, or Board of Selectmen, to prepare and amend a recommended program of municipal capital improvement projected over a period of at least six years. The capital improvement program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the selectmen and the budget committee in their consideration of the annual budget. This procedure is authorized by TITLE LXIV, PLANNING AND ZONING, CHAPTER 674, LOCAL LAND USE PLANNING AND REGULATORY POWERS, Capital Improvements Program, Section 674:5, effective July 2, 2002

Explanation: This warrant article allows the Selectmen to appoint a capital improvements program committee. This procedure was used successfully in the year 2000 when a Committee composed of representatives from the Planning Board, the Budget Committee, Board of Selectmen and Public, developed a comprehensive capital improvements program for Canaan. This procedure has now been formalized by incorporation in RSA 674:5, Capital Improvements Program. Neither this warrant article nor the Committee will appropriate funds for the Capital Improvements Program. All funds for capital projects will continue to be provided through the normal budget process.

**Yes 600**

**No 315**

The Moderator declared Article 15 passed.

**Article 16:** To see if the Town will vote, pursuant to RSA 31:39, to authorize the Selectmen to adopt, after a public hearing, regulations governing noise within the Town of Canaan. These regulations may include provisions for penalties not to exceed One Thousand Dollars (\$1000.) for each offence.

**Yes 445**

**No 475**

The Moderator declared Article 16 defeated.

**Article 17:** As of December 31, 2002 the Town of Canaan had a deficit fund balance. Under RSA 41:9,V the Selectmen are required to insert an article in the warrant Recommending such action as they deem appropriate for the purpose of reducing that deficit. As of December 31, 2003 this deficit has been reduced by revenues exceeding budgeted projections and expenditures coming in under budget. The Selectmen will continue to monitor the budget and act in a fiscally prudent manner in order to eliminate the deficit.

No action required.

**Article 18:** To transact any other business that may be legally brought before this Town Meeting.

No other business transacted.

A true copy attest:

Edward C. Morse  
Town Clerk

Town of Canaan  
Office of the Town Clerk/Tax Collector  
1169 US Route 4, PO Box 38  
Canaan, NH 03741

March 11, 2004

A Recount of Votes for the Office of Selectmen, which was on the Official Ballot, March 9, 2004, has been requested by Robert Partridge. Per RSA 669:30 a recount has been scheduled for Thursday, March 18, 2004 at 2:00 pm at the Canaan Fire Station.

Edward C. Morse  
Town Clerk/Collector

March 18, 2004

Following are the results of the Recount of Votes for the Office of Selectmen held on this date.

William MacDonald----- 505

Robert Partridge----- 464

This being the official results of the Recount for the Office of Selectmen the Moderator, Dale Barney, declared William MacDonald the winner and the new Selectmen for a term of (3) three years, which expires in the year 2007.

Edward C. Morse  
Town Clerk/Collector

## Town Officers

Office	Name	Term
Board of Selectmen	William MacDonald	2007
	Robert Reagan	2005
	Earl Charbono	2006
Town Administrator	Dana Hadley	N/A
Town Clerk/Tax Collector	Vicky McAlister	2005
Deputy Town Clerk/Tax Collector	Ann Labrie	N/A
Treasurer	Carol Kopynzski	2005
Deputy Treasurer	Kendra Withington	N/A
Trustees of the Trust Funds	Maxine Theriault	2005
	Cynthia Neilly	2006
	Jacqueline Lary	2007
Cemetery Trustees	Philip Carter	2006
	Audrey Armstrong	2007
Planning Board	Andrew Musz- Chairman	2006
	Daniel Ware	2005
	Daniel Stafford	2005
	John Bergeron	2006
	William MacDonald	2007
	Gary Wood	2007
	Charles Townsend	2007
Conservation Commission	Leonard Reitsma	
	Kate Brooks	
	Donald Blunt	
	John Allen	
	Alice Schori	
	Daniel Lambert	
Library Trustees	Beth Wolf	2005
	Joanna Carr	2005
	Patricia Carter	2007
	L.Sue Marcoulier	2006
	Cynthia Neilly	2007

*Town of Canaan*  
*2004 Annual Report*



## Town Officers

Town Moderator	Dale Barney	2006
Supervisor of the Checklist	Martha Pusey	2006
	Carole Cushman	2005
	Ben Yamashita	2008
l	Nelson Therriault	2005
Chief of Police	Timothy Cohen	2006
Fire Chief	William Bellion	N/A
Librarian	Amy Thurber	N/A
Road Agent	Dan Williams	2005
Budget Committee	David McAlister	2006
	C. David Barney	2007
	Eleanor Davis	2006
	Philip Carter	2005
	Martha Pusey	2005
	Duncan MacDonald	2005
	Earl Charbono	2005
	Mark Simon	2005
Information Coordinator	Terri Purcell	N/A
Historic District Commission	John Bergeron	N/A
	Mary Noordsy	N/A
Historical Society and Museum	Daniel Fleetham	N/A
	John Ricard	N/A
	Carol Bergeron	N/A
	Reggie Barney	N/A
	Donna Zani-Dunkerton	N/A
Old Meeting House Committee	James Miller II	N/A
	Carolyn Barney	N/A
	Mary Grimm	N/A
	Edward McGee	N/A
	Ben Yamashita	N/A
	Thomas Geoghegan	N/A
	Fred Majewski	N/A
	Roxanne Waldner	N/A

DEPARTMENT REPORTS

2004

TOWN OF CANAAN

## SELECTMEN'S REPORT

The Board of Selectmen would like to take this opportunity to thank everyone who has helped make Canaan a better community. Dennis Salvail and his family deserve special recognition for the many hours spent at the Senior Center. There were too many dedicated volunteers to name but our wholehearted thanks go out to all of you wonderful people. Thank you also to Gary Wood for all of the time spent helping us with Transportation Enhancement Grant. As you probably have noticed there is much activity at the library. The renovation project is well under way and again there are so many folks to thank for their time and dedication.

The Selectmen's office recently upgraded the computer system and we should have the web page available soon. The town is in great financial shape thanks to all of our dedicated department heads holding the line on spending. We went from a reported deficit of the undesignated fund balance of \$316,417 at the end of 2002 to a surplus at the end of 2003 of \$214,623. We are waiting for the Auditor finish the 2004 audit and we project a surplus in the range of \$500,000. The Town Administrator is working diligently to put the Town Crier back in circulation. It will be limited to useful facts and helpful information but no political messages or opinions. None of this would be possible without the very professional staff at town hall. We salute you all: Vicky McAlister and her assistant Ann Labrie, Terri Purcell, Gloria Koch, Nelson Theriault, Carol Kopyznski and her assistant Kendra Withington and of course Dana Hadley.

There has been a lot of public concern recently regarding past and present assessing practices. There are several options available and all of them are being evaluated at this time. The Board of Selectmen have recently approved a new citizen request form after getting input from the Town Administrator and Department Heads. It will be available at the Selectmen's Office, and Town Departments during regular business hours. The form can be used to request information, make suggestion or to make a formal complaint. The main reason for having the form available is to improve communication in all aspects of Canaan government. If a citizen fills out and signs the form they will get a copy. A copy also go to the appropriate department head on one for the Selectmen's file. If a follow up is appropriate it will be done and the citizen will be informed of the outcome.

Canaan is a wonderful town and with your continued support and involvement it can only get better.

Thank you all for a great year.

William MacDonald, Chairman  
Robert Reagan  
Earl Charbono  
Selectmen of Canaan

## TOWN ADMINISTRATOR'S REPORT

I am honored to submit to you my first report as your Town Administrator. I would like to begin by expressing something that you already know. You have a "great" Town. The Town has several assets, a beautiful location, it's facilities, and most of all it's people. It has been pleasure to be a part of three projects, spearheaded by dedicated volunteers and professionals. These are projects supported by you, the citizen. I would like to discuss those projects briefly. They are:

- The exterior work on the Senior Center
- The "Phase 1" work on the Library to bring the building up to safety code
- The "Downtown" Transportation Enhancement Project.

### Senior Center

The exterior work at the Senior Center has almost been completed. The work has come in under budget mainly due to the efforts of all the volunteers who have worked on the building. The new siding looks great and has helped with insulation of the building.

### Phase I Work at the Library

After your support of a Warrant Article last year, the Library Phase 1 work has begun. As I write this report, I can hear the sound of hammering and sawing from the Library basement. The Phase 1 work is to bring the building up to safety code. This will pave the way to Phases II and III that the Library Trustees expect will start in the next five to ten years. It is expected that the majority of funds for these phases will be privately raised. A very generous donation has already been received from the Mascoma Savings Bank.

### Transportation Enhancement Project

The project will add enhanced sidewalks, a walkway to William's field from Depot Street and includes the realignment of the NH Route 118 intersection at US Route 4. In addition, there will be attractive plantings and "green" space to complement the project. Professional planners' advice is; that if communities protect and improve their downtown areas, it insures proper growth and makes the area a designation. I truly feel that the project will be an asset worth many times its cost to our businesses and our residents.

I have spent the majority of my time in the last few months assisting with the development of the 2005 budget. I am confident that the work done on the budget by the Department Heads, the Board of Selectmen and the Budget Committee accurately reflects the cost of

running the Town. The anticipated tax rate the budget is \$6.35 per thousand and if all the warrant articles pass it represents and additional \$2.17 per thousand for a total estimated town tax rate at \$8.52. Last year the amount was \$8.67. This would indicate a decrease of .15 per thousand on the town portion of the tax rate. I urge you to take a look at budget and warrant articles.

I have given some thought as to the most important goals that should be accomplished in the next year, the three that I feel need priority are:

#### Wage and Benefit Study

I believe that a Town Employee is the Town's biggest asset. I hope to promote the retention and recruitment of top notch employees for all of our departments. The Board of Selectmen have authorized a study to be done by the Local Government Center in Concord to analyze Town positions and help us to find out if the Town is competitive with other municipalities in the area of wages and benefits. We will update job descriptions and personnel policies as part of this work. I plan to solicit and include the help and input of the budget committee in this process.

#### Maintenance and Improvement

The second goal will be building a maintenance schedule for Town facilities. It will assist us to even out our costs and to keep these buildings in good repair.

#### Capital Improvement Program

The third goal is to work with the Planning Board and Capital Improvement Committee to revitalize the Capital Improvement Plan. There has been excellent work done in this area in past years. It is a solid planning tool for future needs and funding.

I continually am impressed by the volunteers who devote countless hours to this community. This Town could not run without them. Everywhere that I turn there are citizens working towards a better Canaan. The Town is always in need of volunteers for our various committees and I encourage anyone to be involved.

In closing, again I want to thank you for welcoming me to the community. Special thanks go to the Town Office Personnel. Terri Purcell, whose wealth of knowledge in regard to properties in Town, assessments, and customer service is invaluable. Former bookkeeper, Gloria Koch rejoined the staff in October. She keeps me on financial track. Town Clerk and Tax Collector Vicky McAlister, makes the job look easy and her knowledge of tax laws, elections and Town clerk procedures is impressive. Human Services Director, Nelson Theriault serves with efficiency and compassion. I want to thank all the Town Department Heads, Amy Thurber, Larry Brabant, Bill Wilson, Tim Cohen, Bill Bellion, Wally Mederois and Dan Williams for their many hours of devotion over the past year. Thanks to our Fire Fighters, members of the Fast Squad, our Police Officers, our Highway Staff, our Transfer Station Staff, and our Librarians.

The water and sewer department would not operate as smoothly as it does without the assistance of Water Systems Operators and I especially wish to acknowledge Alan Hill, our operator.

I look forward to and I believe that 2005 has all the ingredients to be a great year.

Respectfully Submitted,

Dana I. Hadley  
TOWN ADMINISTRATOR

## ASSESSING DEPARTMENT

This year was the fourth year of updating all properties. The downtown area was finished. We are working very closely with our monitor from the Department of Revenue Administration as well as with our assessors at Avitar Associates to achieve our certification.

Real estate sales remain very strong. The demand for residential homes and developable land is high and sales prices have increased dramatically. These sales prices are used to set the equalization ratio for our town. RSA 75:1 requires that all municipalities shall appraise all taxable property at its full and true market value – 100%. The New Hampshire Constitution, Pt 1, Article 12, 102, requires that all assessments be proportional.

For those of you who had an inventory penalty on your taxes, March is when you will be receiving your Property Inventory Form. This form needs to be returned by April 15<sup>th</sup> (there are no exceptions), in order to avoid that penalty. If you have added or removed anything from your property, please let us know on this form. It is also important to note, that if you do not return this form, you lose your right to an abatement appeal should you disagree with your property assessment. Please be sure to list all persons occupying the premises and let us know how many dogs you have. If you wish to have a receipt, fill out the receipt section and include a self-addressed stamped envelope.

You now have the ability (for a fee) to look at all of the properties in town, on line. Go to [www.avitarofncinc.com](http://www.avitarofncinc.com), online databases, and subscription information. This information will be updated at least quarterly.

If you have questions regarding your property assessment, please come in and ask to see a copy of your card. We will be happy to explain the details and help you to understand how your land is assessed and how that assessment compares equally to other properties throughout the town.

Respectfully Submitted,

Terri Purcell



**Building Department  
Report for 2004**

W.H. Wilson IV Building Inspector

2004 has tracked much like prior years by way of growth within the Town. We have issued 107 building permits of which 36 were for new home construction. The other 71 were for miscellaneous additions like decks, garages or home additions. A point of interest for all is that during the year 7 new streets were created in our town and one street changed names.

- 1) Wolfson Spring Drive- Located off of Grafton Turnpike Road
  - 2) Split Rock Road- Located off of NH Route 118
  - 3) Ella Mae Lane- Located off of Talbert Hill Road
  - 4) Mirror Lake Heights- Located off of US Route 4
  - 5) Enchanted Way- Located off of Fernwood Farms Road
  - 6) Foliage View- Located off of Jerusalem Road
  - 7) Harvey Lane- Located off of South Road
- Collins Lane was changed to Whispering Winds Way

Due to all this above activity we had a busy year with the Division of Emergency Services Bureau of Emergency Communications just adding or changing 911 addresses as required for a total of 75 changes or additions to the emergency data base.

All residents should keep in mind that emergency services should be able to see your 911 addresses from where your driveway enters the road. This will help them help you if the need should ever arise.

Looking forward to 2005 we can expect at least the same amount of growth as in 2004 and the possibility for even greater growth due to subdivisions already approved and those that are in the process of being finalized now. There are a lot of fine building lots available for construction and the way the subdivisions are planned it certainly makes them desirable home sites. Canaan is a fine Town and it's very convenient commuting to Hanover and Lebanon from here and people are starting to take advantage of our proximity along with our rural setting.

Respectfully Submitted,

W.H. Wilson IV

## Conservation Commission Report 2004

The Conservation Commission has been keenly aware of the increased development in our community by having received a higher number of Dredge and Fill Permit applications than in the past. This prompted the Commission to write a warrant article removing the \$5000 cap on the amount of Land Use Change Tax (LUCT) that would go into the Conservation Fund. This tax is assessed when an owner of land in current use subdivides or removes the current use status of the land. This owner is taxed 10% of the assessed value of the land. The reasoning of the Commission was that the Conservation Fund should increase proportional to the amount of development that is occurring. The Fund is used for a variety of purposes including assistance to landowners seeking to place easements on ecologically and hydrologically important parcels in our town. This warrant article did not pass. So, the existing policy remained in place: the Fund receives 50% of LUCT with a \$5000 cap per year.

The Conservation Commission is seeking new members. This past year we lost a valuable member, Dan Lambert, when he and his family moved to Hartland, VT to be closer to work. We thank Dan for his years of valuable service and wish him well in his new home. We also lost Rick Evans as he was overcommitted to many volunteer efforts in town. Rick's expertise in forestry made him a valuable addition to the Conservation Commission and we miss his knowledgeable input at our meetings. Please contact Len Reitsma (523 7735) or Kate Brooks (523 4305) if you are interested in attending one of our meetings. We normally meet the first Monday evening of each month at 7PM. You may even drop in if you like. The Commission members have been serving the town for many years. We have cordial meetings and have been proactive in attempting to meet the needs of the town regarding conservation of natural resources. We welcome all who may be interested.

In August, we sponsored the eight annual lecture at the Meeting House on Canaan Street. This year, author, artist, and naturalist David Carroll spoke about his decades of work with aquatic amphibians and reptiles, with particular emphasis on turtles. David showed vivid examples of the threats to many species of wildlife that results from degradation or destruction of critical habitat, especially wetland habitat. Attendants had excellent questions for Mr. Carroll following the talk, and many purchased autographed copies of his books and artwork. We urge all citizens to attend our next annual lecture, which will once again be at the Meeting House in August.

The state enforces wetland regulations through RSA 485-A. We remind all residents that any activity that involves alteration of terrain in or adjacent to a wetland requires a Dredge and Fill Permit. As well, residents must fill out the necessary permit application if intending to place a dock (seasonal or otherwise) on a lake or pond. We are pleased that several residents keep a watchful eye on land use and management. The Commission appreciates receiving word from residents regarding questionable activities that may affect wetlands.

Respectfully submitted,

Len Reitsma, Chairman  
Kate Brooks, Secretary  
John Allen  
Don Blout  
Alice Schori

## CANAAN FIRE DEPARTMENT

C/O BOX 38 SELECTMEN'S OFFICE  
CANAAN, NEW HAMPSHIRE 03741  
TEL 603-523-4850  
William Bellion Chief

### ANNUAL REPORT OF THE CANAAN FIRE DEPARTMENT 2004

As I write the annual report for the Canaan Fire Department the national television news contains many stories of disasters across the country. In response to these disasters, natural or man made there are fire departments that are the first to arrive and start helping people and commencing operations to minimize the dangers to life and property. We have weather tragedies in the west and across the country. In the south at this year's end there were two major accidents involving transportation and hazardous cargoes. Fire departments nationwide are responding to these incidents. Large or small -scale incidents all require trained, willing and properly equipped first responders to conduct the proper mitigation procedures.

Here in Canaan we are finding that we are being toned to a large variety of incidents in our town and our mutual aid towns. As our yearend statistics show, our total responses to events are increasing. To meet these increased calls we are relying on our members to be present at meetings, training sessions and planning sessions so that we can more effectively respond to the situations.

This year we had six members take Firefighter Level 1. We have also conducted in-house training on new extrication equipment and response to motor vehicle accidents. We have had firefighters also take classes in the firefighter level 2 program, search and rescue, in-house pump classes, and wild land firefighting.

The firefighters through the Canaan Firefighters Association and Department were very active in the acquisition of new equipment for the department and town. The CFA with help from the Canaan Lion's Club was able to purchase a new set of hydraulic tools that will be used to free victims at automobile accidents or any other incidents that may arise. This was a \$19,000 purchase that will make our work more effective. We have already used it at 5 incidents since it was obtained. Through the State Offices of Emergency Planning and Management we were able to obtain 5 new digital mobile radios for our trucks that will increase our communications capabilities and be compatible with equipment being installed state and nationwide in conjunction with the Federal Department of Homeland Security. These digital radios are designed to provide communications with all safety agencies throughout the state. We have also obtained a computer and printer for use in emergency planning and operations. We were also able to complete a set of emergency operation functions that will be used by the Town in all types of emergencies. These plans are designed to organize our emergency departments with other town organizations to provide the most effective response to emergencies.

We completed these plans with the aid of a consultant and submitted them to the state of New Hampshire. By completing these on time, we were able to maintain our eligibility for additional Homeland security funding.

We have also obtained a set of hydraulic lifting bags to be used at structural collapses and automobile accidents and a new vent saw that will cut through building materials. Used in combination, they increase our capabilities at these scenes.

The Canaan Firefighters Association has also received an \$88,000 grant from the Office of Homeland Security. The CFA will be using this grant to install a ventilation system in the fire station that will be attached to the trucks by automatically and will eject exhaust to the outside. The system provides for hoses to connect to the exhaust systems of the trucks and automatically detach as the trucks leave the station. Also included in the grant award was money for a thermal imaging camera, 12 PASS alarm upgrade kits, 11 new carbon SCBA bottles, a new Cascade system, and individual SCBA masks for firefighters. All of this equipment will be donated to the Canaan Fire Department and represents a significant upgrade in equipment that does not come directly from town funds. We have received this large grant through the efforts of Kerry and George Lazarus and Rob Atwater. They spent a considerable amount of time working their way through the application process to receive the grant award.

The following listing represents our response to calls for service for the year 2004:

Automobile accidents 21	Odor investigation 5
Alarm activations business 3	Pole fire 2
Alarm activation residences 9	Police assist 2
Alarm activation CMS 12	Propane Leak 2
Alarm activation CES 6	Public assist 1
Alarm activation MVRHS1	Rekindle 1
Alarm activation Town bldg 1	Smoke investigation 3
Animal rescue 1	Structure fires 8
Automobile fire 1	Tree on wires
Bomb threat 1	Trees and wires down 3
Brush fires 7	Water leak 2
Chimney fires 9	Wind storm 5
CO detector activation 2	Wires down 9
Electrical fire 1	
EMS assist 3	
Flooded basement 2	
Furnace problem 3	
Fuel spills 2	
Mutual aid Enfield 4	
Mutual aid Grafton 5	
Mutual aid Lebanon 1	
Totals 139	

Our biggest response has been to automobile accidents (18) which vary greatly in the severity of injuries and damage. Our most costly events continue to be responding to structure fires with their devastating effect on families. Storms also require a large- scale response to events in town. We are frequently dispatched to multiple instances of trees or wires down in different sections of town for an extended period. Alarms in schools and residences (32) represent a large number but fortunately are short duration calls. We also responded to a large 20 acre brush fire in Enfield which required the efforts of 7 towns to control the fire. This is a reminder that we live in the wildland fire interface and need to deal with the potential fire threat as more people choose to live in the rural settings.

We would close the report with a thank you to the firefighters and families for their efforts and support of our activities. The community has also been supportive and we greatly appreciate it.

We would also encourage you to practice the necessary safety procedures associated with heating with wood, burning brush and other activities that might generate a response from the fire department.

Respectfully submitted,

William Bellion Chief



*Canaan Fire Department on a Fire Scene  
November, 2004*

## Highway Department Report

We are happy to report that the highway department has dedicated a lot of time and effort this year to road maintenance and improving our road however we could. There were three different areas of roadway that were paved by our paving contractor, BlakTop, Inc. We graded many of our roads to be as level as possible, worked on proper ditching and also put several thousand yards of gravel where needed. Our new highway equipment was received in the fall and it has truly improved the level of our service.

I believe that Canaan needs a Public Works Director with an appointed highway agent. This would help with keep a fully trained crew and would give the people of Canaan the highways that they are paying for and deserve. I have enjoyed working with Canaan officials and for the citizens of Canaan.

Respectfully Submitted,

Dan H. Williams  
Temporary Highway Agent

*River  
Road  
Bridge*





## CANAAN HISTORICAL SOCIETY AND MUSEUM REPORT FOR 2004

The 2004 season brought 368 visitors from the area, across the country and abroad to the Museum. It opened Saturday, July 3, and closed Sunday, October 31, with three special openings. On April 26, several 8<sup>th</sup> grade students from the Indian River School with their teachers visited the museum. This group was seeking pictures and information on Canaan and the area, which they used in a play performed by them call "Got Roots". On Friday, June 4, we had sixty-five fourth graders from the Canaan Elementary School along with their teachers and volunteers. They spent the day at the Museum and Old Meeting House in observance of New Hampshire History Day. The Students were very interested in the articles in the Museum used by our early settlers. Several of these young people are descendants of Canaan's first families and are eager to learn about our town's history. On thursday, November 4<sup>th</sup>, Cameron Coe and four students from the Cardigan Mountain School braved the cold for history lesson with our historian. They were interested in pictures and information on the old paper mill at "Factory Village", the Tontine located the outlet of the lake, Noyes Academy and the Canaan Fire.

Again, this year we had numerous items presented to the society. Mrs. Joe Tansey brought us a carriage robe, small jewel case, glass bottle, pair of opal opera glasses, a can of whole Nutmeg, 3 wire racks used for out door cooking and two walking sticks brought from Ireland in the 1850's and used by the family of her late husband, Bill. A set of the Country Chronicle Newspapers were donated to the museum by John Kilton. Dee Rogers brought us a bag of old Canaan Reporters from the mid 1940's and Phyllis Decato Lee gave a 1912 photo of the Mascoma Overall Shop. We received a small iron pot sent to historian from Shelburne, Vermont. It dated back to the Canaan Fire of 1923 and to Ada and Walter Story.

Our Museum Historian, Donna Dunkerton has compiled several laser prints of Canaan pictures and other points of interest, which she has added to our books. On Saturday, August 7<sup>th</sup>, the Ori Calliope was at the museum. Our visitors were entertained for the afternoon with circus music by Jack Snyder. We look forward to his return in August, 2005.

The following is taken from a transcript of the presentation made to Donna-Zani-Dunkerton by Gary Hamel at the closed of the Art of Canaan Exhibition, held at the Old Meeting House, Sunday, August 8<sup>th</sup>. "Tonight we are presenting Donna Zani-Dunkerton and the Canaan Historical Museum with a collection of art to record many artists who have left their mark on Canaan and for who Canaan has left an impression upon them.

To be named in honor ot the Town Historian, this shall be known as the Donna Zani-Dunkerton Collection of Art at the Canaan Historical Museum. This gift includes; Birches, watercolor by Ruth Bagley; 1975- West Canaan water color by Guy Bagley; Canaan, NH Lamp-base, pottery by Peter Land; St. Nick's Knacks, Stave Puzzle by Dee Rogers; Tree of Life, macramé by Eloise Fahmer; The Old Meeting House, pencil by Barbara Bellows; Canaan Village 2004, acrylic on Fungi by Ramona Helf; St. Lucia Triptych, acrylic by Dilyns Evans; Lettuce n' Letters, acrylic by Mike Wells; and, 1964, oil by Gary Hamel."

Now for an update on the Snow Roller. One Saturday, October 23<sup>rd</sup>, the pade for the roller to rest on was finally poured. Thanks to David Zani, Carroll Concrete donated the material. We are now in the process of returning the last of the snow roller to the Museum grounds. A special thank you to Carroll Concrete, David Zani, Thomas Dunkerton and Aaron Allen for their help with this project.

Respectfully Submitted,

Daniel W. Fleetham, Chairman  
John Q. Ricard, Vice Chairman  
Carol Bergeron, Secretary  
Reggie Barney, Treasurer  
Donna Zani-Dunkerton, Historian  
And corresponding Secretary

## CANAAN HUMAN SERVICES DEPARTMENT

2004

This has been another very active year for Human Services. There seems to be more families moving around and into Canaan who have a need for assistance. Some of this is due to higher rents and costs and the fact that some programs have been cut, reduced or eliminated on the state and federal levels. This has made the need for assistance greater than in past years.

The Human Service Department would like to thank everyone in the various departments for all their help and support given this office this year.

We would also like to thank all the individuals who we have assisted who have reimbursed the town in cash or have worked off the assistance through our work program.

During the year, 2004, we have assisted 45 families for a total of 120 persons. This is a 20% increase over the past year. The Town of Canaan paid vendors for the following services:

Rent	\$32,514
Food	1,345
Fuel	250
Electricity	1,316
Medical (Prescriptions)	1,200
Miscellaneous	975

Miscellaneous covers expenses such as: Telephone, Supplies, Gasoline and Seminars

We welcome the opportunity of working with all town departments and officers in 2005

Nelson P. Theriault  
Human Services Director

# Canaan Town Library

Canaan Town Library Annual Report 2004

Two thousand four will be remembered as a momentous year for the Canaan Town Library. Under the able and enthusiastic leadership of our Director, Amy Thurber, and her wonderful staff, the use of the Library grew to its all-time high. Circulation of books, videos, audio books, and magazines increased by over 22%. The number of new library cards increased by 18%.

The annual Summer Reading Program drew 75 children this year, as well as participants for the teen program. Mr. William Craig and the Trustees organized another fabulous season of Meetinghouse Readings, including, of course, a fine assortment of sweet specialties. Thanks to all the bakers and other volunteers who make the summer programs such a highlight.

Since the Canaan Town Library serves all the towns in the Mascoma district, the Trustees requested financial support for the Library's operating budget from the towns of Grafton, Orange and Dorchester. We are very grateful for the generosity of the town of Orange, which voted to provide \$4000 for the 2004 Library budget.

In 2003 the Library faced the very grim possibility of being closed down due to the safety and code violations in the building. With the generous gift from the Lions' Club, the Trustees were able to retain Tom Wallace, an experienced architect, to create a plan to renovate the library. A warrant article was brought before the town requesting funds for Phase 1 of the plan to repair all the life and safety code violations (\$225,000). The warrant article passed, a bidding process followed, and the work is about to begin in January, 2005.

With Phase 1 of the renovations getting underway, the Trustees have planned to launch a major Capital Fundraising Campaign in order to fund additional improvements to the building. Phase 2 expands the usable space on the main level and creates a Childrens' Library on the bottom floor.

The initial stage of the Fundraising Campaign has begun and we are delighted to announce that the Mascoma Savings Bank has pledged a donation of \$50,000 toward the next phases of renovation. We are extremely grateful for this lead gift, which we hope will inspire others to support this project.

The Board of Trustees appreciates the help and support from our volunteers, the members of the Budget Committee, the Lions' Club, the Ridge Runners and the Town of Canaan. Together we can continue to bring high quality library and community services to our growing community.

Respectfully Submitted,

Beth Wolf, Chair

Joanna Carr

Patsy Carter

Sue Marcoulier

Cindy Neily

Canaan Town Library Board of Trustees

January 9, 2005

Canaan Town Library  
Librarian's Report 2004

COLLECTION

Books	26,246
Videos	983
Audios	704
Total Collection	27,933

DISCARDS

Books	403
Videos	178
Audios	21
Total Discards	602

CIRCULATION

Adult Fiction	7423
Adult Nonfiction	5347
Juvenile	12,947
Magazines	3153
Videos	4325
Audios	1991
Total Circulation	35,186

REGISTERED BORROWERS

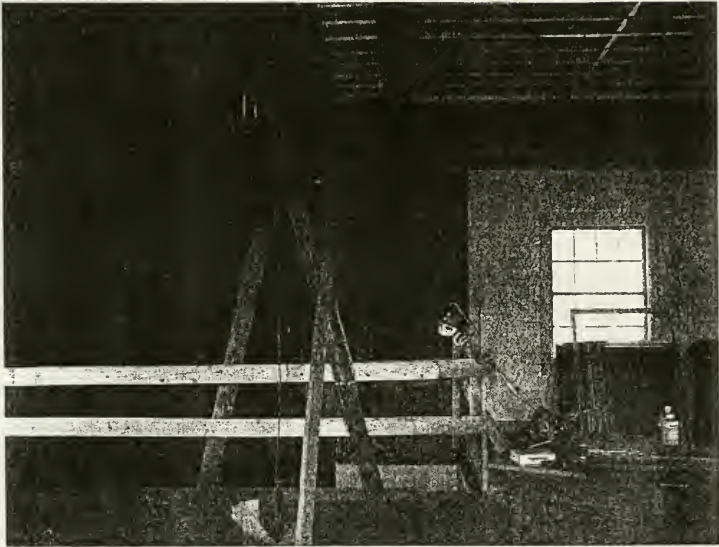
As of December 31, 2004      1474

INTERLIBRARY LOAN

Materials Borrowed	560
Materials Loaned	385

2004 has been the busiest year I have seen at the Canaan Town Library. Our circulation statistics have increased 22%, and the number of people using our library has increased 12%. It is wonderful to see all the users at the library, helping us prove that libraries are far from obsolete. New library services in 2004 include DSL Internet access on all three of the patron computers and a subscription to an online encyclopedia for all of patrons to use whether they are at the library or at home. The library continues offering local art displays, the Basement Bookies, story hours, The Bookworm Club, the secret book contest, basic computer education classes, free internet access, tax form assistance, photocopier service, the library website, and the Welcome to the Stacks feature in The Cardigan newspaper.

*Work on Phase I  
Library Renovation  
Top Floor Stairwell Replacement*



would like to thank the staff, Sharon Duffy, Jenna McAlister, Nancy Pike and Pam Wotton for all of their hard work and commitment to the library and its patrons, and the Library Trustees, Beth Wolf, Cindy Neily, Sue Marcoulier, Joanna Carr, and Patsy Carter for their tremendous support. I would also like to thank all of those people who donated books, time and money toward the improvement of our library. Without all of you wonderful people, the library would not be the warm and inviting place that it is.

Amy Thurber, Library Director



### Meeting House Committee

Use of the meeting house by local committees, associations, groups (Public and Private), Library readings, art displays brought the total activities to eighteen for the year. These users left the building in better condition than they found it. This is always better for the next activity.

Plans continue for more restoration work, but we are still short of funds to do the work needed. No work was done in 2004.

Treasurer's Balance-January 1, 2004	\$56,708.37
Income	11092.81
Expenses	<u>0.00</u>
Balance on Hand-December 31, 2004	\$67,801.18

Respectfully Submitted,

James R. Miller, II , Chairman  
Carolyn Barney  
Mary Grimm  
Edward D. McGee  
Benjamin S. Yamashita  
Thomas Geoghegan  
Fred Majewski  
Roxanne Waldner

## Old Home Days Committee

Old Home Days opened on Friday, August 6 with a lobster and chicken barbecue at the United Methodist Church served at 5 p.m. This was followed by the Firemen's Auction at the Fire Station and there was also racing at the Canaan Fair Speedway.

Saturday, began with a breakfast at the Masonic Hall. There was a "Dollars for Scholars" concession along with the Enfield Lions Club french fry wagon were at Williams field. The Craft Fair on the Town common opened at 9 a.m. A parade started at Williams's field at 9:30 a.m. with a theme titled "States". The Grand Marshals were Georgia Tilton and Elinor Wescott. Entertainment followed under the tent at Williams's field. The Art Show at the Meeting House was very well attended.

Calliope music at the Museum Building by Jack Synder and was enjoyed by all. The Canaan and Mascoma High School Alumni met under the tent with a large attendance. The Fireman gave the children rides on Fire Truck before the Firemen's Ham and Bean Supper which was served to a big crowd followed by the Foggy Mountain Cloggers and dance later by the band "Deliverence" performing at Williams Field. Saturday activities ended with a beautiful fireworks display.

The final day of the celebration, Sunday began with a pancake breakfast at the senior center. There were crafts on the Common and concessions at William's field. The "Cow Flop Drop" was held with a drawing at 1 p.m. The Meeting House was open in the afternoon for an "Art Show". The "Barney Family" gospel and blue grass group performed under the tent at William's field for a closing event to the weekend.

In 2005, the date for Old Home Days will be August 5<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup>. The Old Home Days Committee will meet on March 14<sup>th</sup>, 2005 at 7 p.m. in the recreation room at the Indian River Apartments. We need interested people to join the committee for "Old Home Days". If you are interested, please join us if you can on that date or you can call either John Ricard or Georgia Tilton for further information.

Respectfully Submitted,

John Ricard  
Georgia Tilton, Co-Chairman

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## CANAAN PARKS AND RECREATION COMMITTEE

### 2004 YEAR END REPORT

This past year was tumultuous in Canaan and the Parks and Recreation Department was without any leadership for six months. Anyway we limped along through the year and got through it fairly well.

A lot of thank you messages are in order here. First, we (I) would be remiss if we didn't recognize the continuing help Marvin Rocke, my predecessor, has been and still is. We couldn't do this without his help. I would also like to thank my committee for the continued support.

David Heath and John Ricard made me look good on a number of occasions this past summer. The highway department, all of them, was always ready to help without exception. Jimmy Johnson kept things neat and tidy and the list goes on. The summer program that Beverly Chapman put on went very well, our thanks to you and your assistants. If you name isn't here and should be, I apologize.

The Adult Softball League and the Over 50 Softball League both went very well and the "Over 50 League" shows signs of growing. Please come down to William's Field and join the fun.

There are several projects that went undone this year but we'll get caught up as we get more organized. Take a look at the new fencing at William's Field. It looks good and more important it's safer, thank to anonymous donors.

Lots of people have helped bring to fruition some of Marvin's dreams; many of donors are not Canaan residents. It's amazing what you can accomplish with the right contacts, isn't it?

Our plans for expansion of the Cozy Corner building will be forthcoming as they are finalized. Stay tuned.

This committee meet the third Wednesday of the month at the Senior Center, if you would like to get involved please join us, we are always looking for volunteers.

Respectfully Submitted,

Wally Medeiros, Director

*Town of Canaan*  
*2004 Annual Report*

## CANAAN POLICE DEPARTMENT REPORT

I respectfully submit the Canaan Police Department's 2004 Yearly Report. 2004 was a challenging year for our agency as we saw many personnel changes yet sustained a very busy call for service rate. In 2004, as a general overview, allow me to list the common services we provide citizens of our community: First response to criminal incidents, regular patrol services, response to citizen calls for service, arrest of criminal suspects, handling of special events/crowd control, all types of investigative services including homicide, arson, cybercrime, and other criminal investigations. We further handle forensic processing of crime scenes, traffic violation detection/control, accident investigation, parking enforcement and control, traffic law enforcement, court appearances for traffic, criminal and civil court cases, executing arrest and search warrants, assist in applying for and enforcement of protection orders, apprehension of fugitives, operation of a temporary holding cell, animal control, assist with emergency medical services and fire scenes, emergency management/civil defense, drug law enforcement and investigation, processing of all firearms permit applications, search and rescue, and then there are the administrative duties of budget preparation, overseeing all training for officers, hiring processes, scheduling, public appearances (meetings, group events, etc.). As I'm sure you can see, this is a tall list of services that we perform regularly. I cannot say enough about the staff of men and women who serve in the Canaan Police Department. They are special people serving a great community with pride, dignity and respect.

In 2004, we bade farewell to several of our officers. Officer Thomas Truman left to go on to a position with the Wisconsin Fish & Game Department, Officer David LeBrun resigned, Detective Chris O'Connor left the School Resource Officer post to become the Prosecutor in the Lower Grafton Prosecutorial Association, Officer Matthew Bunten went from full-time status with Canaan to join the Hanover Police Department as a full-time officer. Both Officer Bunten and Detective O'Connor still serve the Canaan Police Department in a part-time capacity. All of these officers have left large voids and will be missed. We certainly wish them all well in their new endeavors and thank them for their service to our town.

With these departures, our staff has had to work extra hours to keep up with the rate of calls in town. I would personally like to recognize Sergeant Sam Frank, Sergeant Todd Baravalle, Officer Jennifer Kamorowski, Corporal Matthew Wilson, Officer Bruce Jerome, Officer Drew Lazarus, Officer Chuck Conrad, and Administrative Assistant Ellen Wilson for all their efforts. To them I say that I know at times it can be a thankless job, but know I admire and respect your efforts and all that you do for the Town of Canaan.

In December of 2004, Canaan police welcomed Detective Chris Kilmer to our town. Detective Kilmer was an officer with the Claremont Police Department where he served in the patrol division and as a School Resource Officer in the detective division. Here, Detective Kilmer is the new School Resource Officer. Reports to date have all been favorable and he is very capably handling his new duties in town. We are pleased to welcome him aboard.

In addition, please see an overview of our 2004 Calls For Service. I'm sure you'll see why these Officers deserve credit for all they do.

We are looking forward to the New Year and the challenges that 2005 will pose for us. If you have any questions about our department, please take advantage of my open door policy and stop by or call me at 523-7400.

Respectfully submitted,

Timothy A. Cohen  
Chief of Police

**TOWN of CANAAN POLICE DEPARTMENT**  
**2004 YEAR END REPORT / CALLS FOR SERVICE BREAK-DOWN**

<b>Animals</b>	
Animal Bites	6
Lost Animal	68
Cruelty	14
Loose Animals	49
All other Animal Issues	91
<b>TOTAL</b>	<b>228</b>

<b>Assist</b>	
Ambulance Assist	120
Assist Fire / Police Departments	205
Assist – All other	32
<b>TOTAL</b>	<b>357</b>

<b>Civil Complaints</b>	
Civil Standby / Civil Issues	87
Landlord/Tenant/Neighbor Issues	10
<b>TOTAL</b>	<b>97</b>

<b>Community Policing Issues</b>	
House/Business Checks	1315
Special Service / Detail	207
Citizen Assist	119
Unlocks (Motor Vehicle/Residential)	102
<b>TOTAL</b>	<b>1743</b>

<b>Court Issues</b>	
Papers Served	89
Subpoena Served	74
<b>TOTAL</b>	<b>163</b>

<b>Crimes Against Persons</b>	
Disorderly Conduct	40
Criminal Threats	16
Shots Fired	7
Fraud	4
Theft/Shoplifting	65
Child Abuse	13
Unwanted Subject	9
Assault	16
Harassment/Stalking	65
Bad Check Cases	9
Sexual Assault	8
All Other	2
<b>TOTAL</b>	<b>254</b>

<b>Crimes Against Property</b>	
Criminal Mischief	48
Burglary	15
Criminal Trespassing	16
Littering	16
<b>TOTAL</b>	<b>95</b>

<b>Criminal (All Other)</b>	
Arrest (General/Criminal)	257
Drug Offenses	15
Warrants/Served (Arrest/Search)	43
Probation/Parole Violation	4
<b>TOTAL</b>	<b>319</b>

<b>Domestic Issues</b>	
Domestic Violence Issues	41
Mental Issues	5
Suicide Threats	6
Illegal Possession of Weapon	9
<b>TOTAL</b>	<b>61</b>

<b>General Service</b>	
Message Delivery	21
Transport	14
Alarms	53
911 Hang-ups	33
Directed Patrol/Requests	52
Welfare Check	42
Open Building	50
Abandoned Vehicle	15
Missing Person/Runaway	27
Criminal Records Check/Pistol Permits	70
Road Conditions/Hazards	102
VIN Verification	91
Police Information	102
Disabled Vehicle	66
Juvenile Issues / All Other / SRO	341
<b>TOTAL</b>	<b>1079</b>

<b>Investigations</b>	
Follow-up/Interview	218
Suspicious Activity	201
Citizen Fingerprinting	20
Lost/Found Property	82
<b>TOTAL</b>	<b>521</b>

<b>Motor Vehicle Stops</b>	
Motor Vehicle Stops (Summons/Warnings)	1782
DWI/Alcohol Related	27
<b>TOTAL</b>	<b>1809</b>

<b>Motor Vehicle (All Other)</b>	
OHRV Accidents	1
Motor Vehicle Accidents	115
Motor Vehicle / OHRV Complaints	163
<b>TOTAL</b>	<b>279</b>

Year 2003 Call For Service Totals:	Calls For Service	4917
	Motor Vehicle	2088
	<b>TOTAL</b>	<b>7005</b>

**From The Desk Of The:**  
**TOWN CLERK/TAX COLLECTOR**

The year of 2004 was a year of changes in the Town Clerk's office. Ed Morse retired after many years of dedication to the Town of Canaan. We do miss his smiling face, and wish him the very best. Ed has been kind enough to help me with the transition, and I want to send a big thank you his way for all the wisdom he has bestowed upon me over the past year.

We were fortunate to have Ann Labrie agree to be Deputy Town Clerk/Tax Collector. She has done an excellent job, and I thank her for all the hard work she has put in. There are a lot of rules and regulations to learn when we are dealing with State Agencies, and every day brings new challenges.

In 2005, we will be working with our software company, BMSI, and the State of NH to bring online vehicle registrations to the Town of Canaan. Citizens will have internet access to costs related to their registration and will have the option to renew their registration online or visit the town clerk's office.

We thank you for your patience during the transition, and wish everyone a prosperous New Year.

Vicky J. McAlister  
Town Clerk/Tax Collector



## Water and Sewer Report

Special thanks to Milt Wilson and Lee Hennessy for being on the advisory committee, and taking a big interest. We have accomplished a lot at the Water Treatment Plant. We installed a new 10 kw back up generator for power outages. We installed an emergency light system and a security light system.

We repaired severe water leaks and replaced broken meters and we had additional water and sewer hookups.

The aeration system at the waste water treatment plant was upgraded. Currently we continue work on the pump station by the replacement of pumps and motors.

We have been inspected several times by the New Hampshire Department of Environmental Services and all the permits and paperwork is in order. We would like to thank the Town of Canaan for letting us be of service for the past ten years.

Joseph Damour, President  
Keith Gilbert, Vice President  
Water System Operators  
Henniker, N.H.



## Cardigan Mountain Bobcats

Route 4  
Canaan, NH 03741



To whomever it may concern:

It was an exciting past year for the Mascoma Valley 4-H club's. They both took part in many exciting and fulfilling activities throughout the year. September saw the clubs off to a fresh start; they planned the year ahead and elected new officers. Also in September, a meeting was held on the 15<sup>th</sup> to discuss the window display competition. October was the annual potluck supper, awards enrollment for new officers. The annual Litter pick-up and Scofield Cemetery beautification was held during the spring as it always is. In November the club baked pizzas at the Center at Eastman. At the December meeting the annual community service project consisted of fashioning place settings for seniors. During the January meeting the boys fashioned original rubber stamps with Al Posnanski. Mr. Tarbox did a presentation on MRE's in February.

The June meeting was mostly wrapping up business and fair concerns then out to the field for the annual Barbeque and softball game with the Lilac lassies.

The Lilac Lassies also had an exciting year. New officers were elected during the September meeting. October brought a blue rosette for their window display and the annual achievement night at St. Mary's Hall. The arts and crafts jamboree and the Halloween party were held near the end of the month. The November meeting included a canned food drive. The annual chicken pie supper was also held on the eighth of November. December brought along the annual cookie swap and Christmas caroling and

the candlelight service on Christmas Eve. The January meeting was a piñata pizza party. The February meeting involved making Meals-On Wheels Valentine Favors. The Lilac Lassies also won a blue rosette in the 4-H County Food Show. March was a international foods night. April saw the Lassie's decorating clay pots and also a Craft Workshop. The May meeting involved spring planting and Roadside Cleanup and Scofield Cemetary Beautifcation. The Memorial Day Parade in which both clubs were present. June was the turn in date for fair items and the annual barbeque and softball games.

Sincerely,  
The Cardigan Mountain Bobcats

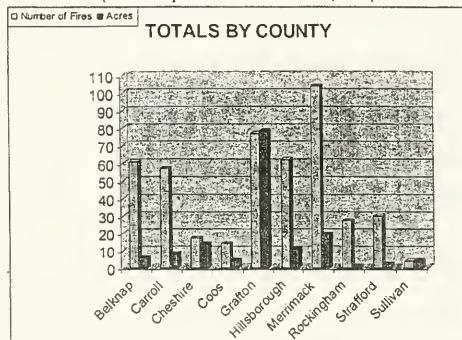
## Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands cooperate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ANY outside burning. A fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information contact the Division of Forests & Lands (603) 271-2217, or online at [www.nhdf.org](http://www.nhdf.org).

This last year was fairly wet throughout the spring and summer months, however we finished the season with an active fall fire season. In order to meet an increased demand for services, the Forest Protection Bureau was reorganized into three regions with smaller Forest Ranger Districts and over the last several years we have added two Forest Rangers. The fifteen state fire towers were the first to report on many fires throughout the state and they completed many other projects on the low fire danger days. The state implemented a program called Tower Quest to help citizens learn about fire towers and the need to protect New Hampshire's forest resources. The United States celebrated Smokey Bear's 60<sup>th</sup> birthday in 2004, and celebrations were held throughout the state. Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire smart and fire safe!

### 2004 FIRE STATISTICS

(All fires reported as of November 18, 2004)



#### CAUSES OF FIRES REPORTED

Arson	15
Campfire	41
Children	12
Smoking	19
Debris	201
Railroad	1
Equipment	5
Lightning	5
Misc.*	163 (*Misc.: power lines, fireworks, electric fences, etc.)

#### Total Fires      Total Acres

2004	462	147
2003	374	100
2002	540	187
2001	942	428

ONLY YOU CAN PREVENT WILDLAND FIRE



## GOOSE POND LAKE ASSOCIATION

**A Brief History of Goose Pond.** Goose Pond is located in the towns of Canaan and Hanover, New Hampshire. Part of the watershed is also located in Lyme. The watershed is approximately 16 square miles in size and the pond is 554 acres. The small pond was originally enlarged by construction of a wooden dam in 1899 and again by construction of the present dam in 1917-1918. Granite State Electric used the water to generate hydroelectric power at its generation plant at the mouth of the Mascoma River. This resulted in massive fluctuations in water levels.

In 1979, Granite State Electric sold the pond, dam and abutting properties it owned to the State of New Hampshire. This helped stabilize the lake's water level under the control of the NH Water Resources Board. This was later confirmed by an agreement with the Goose Pond Lake Association (GPLA) in 1997.

Goose Pond continues to serve as an important recreational, scenic and ecological resource. It is in the headwaters of the Lebanon water supply. In 1998, the Hanover Scenic Locales Committee prioritized nine areas deserving protection for their scenic value. The top priority was the Moose Mountain range that forms the eastern ridge of the Goose Pond watershed divide. Goose Pond itself was second on the list.

**Formation of the Goose Pond Lake Association.** In 1987, lake residents formed the GPLA as a NH non-profit corporation. Its purpose is to conserve, protect and/or improve Goose Pond water quality, natural shoreline, plant and animal life, scenic beauty, tranquility and all other natural resources. GPLA's major objectives are to (1) provide information on water quality issues, and (2) conduct water quality monitoring of the Pond. GPLA is managed by a Steering Committee elected at annual meetings.

**Water Quality Program.** In 1989, the GPLA started a water-testing program as part of the UNH Lakes Lay Monitoring Program. This program tests the general lake condition during the spring/summer/fall of each year. This was supplemented by a watershed analysis from December 1998-September 2000 to provide an assessment of the entire Goose Pond watershed. The regular water testing has been expanded by additional dissolved oxygen, conductivity and phosphorus testing. Fish caught by local fishermen are also collected for mercury testing by the NH Department of Environmental Services. The testing and analysis show that Goose Pond is healthy and the water quality is high. However, care is required in new shoreline development because of the steep slopes.

**Invasive Plants.** We continued, for the third year, our program to keep invasive plants out of Goose Pond. Milfoil is now present in over 55 NH lakes, including Mascoma Lake in Enfield, as well as the Connecticut River and nearby lakes in Vermont. Our coordinated Lake Host and Weed Watcher Survey programs provide us protection but no guarantee that we will not be infected by milfoil or other invasive plants.

Through the federally funded Lake Host program, trained Lake Hosts are stationed at the boat launch to interview boat owners and to inspect boats entering and leaving the lake. Emphasis is on educating boat owners so that they will self inspect their boats and, thus, prevent milfoil or other invasive plants from entering the lake. None of the inspected boats have carried invasive plants. However, the program has found invasive plants in a number of other lakes.

No local taxpayer funds have been used to satisfy the 25% matching requirement for this program. It has been satisfied by a combination of volunteer time and expenses paid by the GPLA. However, since the matching requirement is increasing to 50% we are asking for some assistance from the Towns of Canaan and Hanover.

The Weed Watcher Survey has 17 volunteer teams surveying assigned areas on Goose Pond monthly from May-September to look for invasive plants. Suspicious plants are sent to NH Department of Environmental Services for identification.

Purple loosestrife continues to return along parts of the shoreline. Residents are manually removing plants to date. Hopefully, we can avoid needing chemical or biological measures.

In the event of actual infestation by invasive plants, costs could be considerable and long lasting since complete eradication is virtually impossible. Significant infestation can also result in decreases in property values. Although the state will cover first year costs and support control measures, subsequent years will require cost sharing.

**Safety.** The No Wake Zone in the vicinity of the Narrows, boat launch and swimming area at The Acre was established in response to our petition in 2003. The reduced boat speeds will make it safer for swimmers and help reduce the erosion along the shore in this area.

**Erosion Problem.** The GPLA has been working with the Canaan Conservation Commission and the NH Department of Environmental Services since 2002 to correct the erosion problems at The Acre. A wetlands permit has been obtained and some grant funds obtained. Some work to restore the undercut banks has been done by DES. They hope to complete the rest of the project during the summer of 2005. If they are unable to, the grant funds will be used.

**2004-2005 Steering Committee**

Dave Barney, Canaan, Chairman  
Rick Nothnagel, Canaan/Hanover, Vice-Chairman  
Jim Barry, Canaan/Hanover, Secretary  
Joan Garipay, Canaan/Hanover, Ex Officio, Treasurer

Pauline Saunders, Canaan/Etna  
Eric Sailer, Canaan/Lyme  
Wallace Ragan, Hanover/Lyme

Listen Community Services

Town of Canaan

Service Report for FY 2004 and Request for 2005

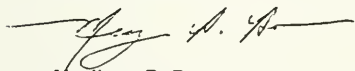
For Fiscal Year 2004 (July 1-June 30), Listen Community Services provided 231 Canaan households with direct program benefits totaling \$14,383.74. "Direct benefit" means rent payment, fuel oil purchase, utility payment, prescription payment, cost of camp or cost of any other benefit. That hard cost does not include any administrative expense. Administrative expense to Listen (wage for the counselor) is an additional \$1822.50 for service to Canaan residents.

Our Program Counselors spend an average of 45 minutes for each client visit. You will note on the service summary sheet that cost for "Assistance" to Canaan residents is not calculated. "Assistance" utilizes counselor time as we network with other state, federal and private agencies to determine benefit eligibility as well as program availability. Listen advocates for Canaan residents in need by providing Listen assistance for basic needs such as housing, heat, food and clothing and by connecting our clients to all other available and appropriate resources to ensure their stability in time of crisis and hardship. The total visits for "assistance" by Canaan households are 140. We calculate the value (and the cost to Listen) at \$11.25 per 45 minute average visit for a total of \$1575.

Listen, with the vital assistance of our Volunteer Cook Teams, provided 1,212 community dinners in Canaan for FY 2004. The cost/value of that service is \$7,272. In 2004, Listen sent 32 Canaan children to summer camp for a direct cost of \$8,863. Four (4) Canaan youth are provided with mentoring relationships through Listen's Youth Mentoring Program. 29 households and 12 seniors received Holiday Baskets through the Listen Holiday Basket Helpers program. The cost to Listen is \$50 per basket for food certificates for families (\$25 for seniors), good at local grocery stores.

Total benefit/cost of service to Canaan residents/households is \$35,691. Listen is requesting support from the Town of Canaan in the amount of \$3,000 for FY 2005, or 8 % of our cost. If you deduct the tax abatement received by Listen for its non-profit status, the percentage of support being requested could be calculated as 11% of our cost.

Respectfully submitted,



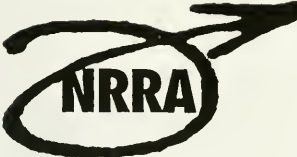
Merilynn B. Bourne  
Executive Director

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Listen Community Services FY 03-04

Service	Households	Individuals	Visits	Cost
Benefits Assistance	1	1	1	\$0.00
Financial Counseling	4	11	4	\$0.00
Food Pantry	45	144	99	\$6,343.00
Fuel Assistance Application	44	143	44	\$0.00
Heating Helpers	16	53	17	\$2,584.27
Housing Assistance	11	29	11	\$0.00
Housing Helpers	7	13	7	\$3,803.00
Misc. Client Counsel	10	37	10	\$0.00
Notes To File	10	36	10	\$0.00
Salvation Army	7	19	8	\$458.47
Homeless: No Place/Imminent Danger	3	5	3	\$0.00
Special Client Need	2	6	2	\$460.00
Thrift Shop	21	68	29	\$735.00
USDA Assistance	36	129	43	\$0.00
Utility Assistance	14	50	14	\$0.00
Total	231	744	302	\$14,383.74



**NORTHEAST RESOURCE  
RECOVERY ASSOCIATION**

9 Bailey Road  
Chichester, NH 03258  
(603) 798-5777  
Fax (603) 798-5744  
e-mail: nrna@tds.net  
www.recyclewithus.org

*"Fostering cooperative solutions"*

December 28, 2004

William MacDonald  
Chair, Board of Selectmen  
Town of Canaan  
PO Box 38  
Canaan, NH 03741

Dear Mr. MacDonald,

As you can see from the enclosed annual report for the Northeast Resource Recovery Association (Co-op), your membership dues have made a difference!

Your Co-op successfully moved over 57,000 tons (or over 1,000 tons per week!) of thirty different types of recyclables to market. In addition, it creatively saved members money through the power of group purchasing and proactive telephone and on site assistance on the most up to date and efficient ways to recycle. A new cooperative purchasing program, equipment maintenance, has been added and it is helping members keep their equipment in top shape at a considerable savings.

This is your Co-op, member based and member driven. I encourage you to become active, whether through using the programs to get your recyclables to market, attending the monthly marketing committee to learn from others or by attending the annual conference – considered one of the best in the nation!

It is once again time to ask for your continued support by renewing your membership in the Co-op. A renewal invoice is enclosed for your convenience. On behalf of the Board of Trustees, staff and other members, we look forward to serving you in the upcoming year and thank you for your continued support.

Sincerely,

*Elizabeth*  
Elizabeth A. Bedard  
Executive Director

*Town of Canaan*  
**2004 Annual Report**  
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## 2004 Report of UNH Cooperative Extension-Grafton County Office

UNH Cooperative Extension provides New Hampshire citizens with research-based education and information, enhancing their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Funded through the federal, state and county governments, and competitive grants, educational programs are designed to respond to the local needs of citizens through direction and support of an elected volunteer advisory council.

Education programs and assistance are objective, informal and practical in nature; most are at no direct cost for participants. Clients' needs are met through phone calls, letters and printed materials, hands-on workshops, on-site visits, seminars and conferences, and up-to-date web sites. Our staff is able to respond quickly with needed information via electronic mail, keeps up-to-date on the latest research and information, and works collaboratively with many agencies and organizations.

A professional staff of five educators and one specialist work out of the Extension Office located in the Grafton County Courthouse in North Haverhill. Two additional staff members work in Plymouth and Littleton to provide educational programs for limited-resource families. Additional support is provided through trained volunteers who assist with Extension programs and increase our outreach capabilities.

### **Educational Programs in Grafton County, FY04:**

- **To strengthen NH's Communities:** Community Conservation Assistance Program; Preserving Rural Character through Agriculture: Urban and Community Forestry; Community Youth Development; Volunteer Training (Master Gardeners, Coverts Cooperators, Community Tree Stewards, 4-H Leaders); Land Use Planning; Finance & Tax Assistance.
- **To strengthen NH's Family and Youth:** After-School Programs; Family Resource Management; 4-H Youth Development: Family Lifeskills Program; Nutrition and Food Safety Education; Parenting Education; Cradle Crier/Toddler Tale Newsletters; and Volunteer Leader Training Programs.
- **To sustain NH's Natural Resources:** Dairy Management; Agroecology; Forest Resources Stewardship Program; Fruit Production and Management; GIS Training; Lakes Lay Monitoring Program; Integrated Pest Management; Ornamental Horticulture; Plant Health Diagnostic Laboratory; Vegetable Crop Production; Wildlife Habitat Program; Water Quality/Nutrient Management Programs, Agricultural Business Management; Estate Planning and Conservation Easement Education Programs.
- **To improve the economy:** Small Business Assistance (Forest Industry, Logging, Contractors, Consulting Foresters, Farms, Nurseries); Farm and Forest Product Marketing; Agricultural Business Management; Family Financial Management; Employment Skills Training Program.

*Town of Grafton*  
**2004 Annual Report**

**Extension Staff:** Tom Buob, Agricultural Resources; Ginny DiFrancesco, Water Quality; Kathleen Jablonski, 4-H Youth Development; Michal Lunak, Dairy; Deborah Maes, Family & Consumer Resources; Northam Parr, Forestry & Wildlife Resources; Robin Peter, Nutrition Connections; and Jacqueline Poulton, LEAP (Lifeskills for Employment, Achievement and Purpose). Educators are supported by Jerilynn Martino, Donna Mitton and Kristina Vaughan at the Extension Office.

**Extension Advisory Council:** Mike Dannehy, Woodsville; Sheila Fabrizio, North Haverhill; James Kinder, North Haverhill; David Keith, North Haverhill; Shaun Lagueux, Bristol; Jane O'Donnell, Littleton; Cindy Putnam, Piermont; Debby Robie, Bath; Carol Ronci, Franconia; Denis Ward (Chair), Monroe. Teen Members include: Molly Roy, Bath and Justine Morris, Haverhill.

Extension Office Hours are Monday through Friday from 8 AM to 4 PM.

**Phone:** 603-787-6944 **Fax:** 603-787-2009

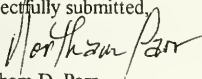
**Email:** [grifton@ceunh.unh.edu](mailto:grifton@ceunh.unh.edu)

**Mailing Address:** 3785 DCH, Box 8, North Haverhill, NH 03774-4936

**Web Site:** [www.ceinfo.unh.edu](http://www.ceinfo.unh.edu)

*Extension programs and policies are nondiscriminatory with regard to age, color, handicap, national origin, race, religion, sex, sexual orientation and veterans' status.*

Respectfully submitted,



Northam D. Parr

County Office Administrator

Regional planning provides a mechanism for communities that live, work and recreate together to collaborate on issues of common concern. The cities and towns of the Upper Valley, Sullivan County and Lake Sunapee area work together towards balanced growth through UVLSRPC membership. Your community's active participation in UVLSRPC provides you with a voice in regional activities, as well as in decision-making at the state level that affects the future of your community.

Due to a Vermont decision to incorporate its Upper Valley communities into an existing Vermont-only region beginning July 1, 2004, the past year marked our transition to a New Hampshire-only service area for the first time since 1963. For communities in both states, some creative new approaches to regional planning will be required. We have already begun exploring options for continuing to address some of the Upper Valley's transportation, economic development, housing and watershed management needs across the region's state line.

Each year we strive to focus on activities that will best meet the needs of each area of the region, while we balance the differing concerns of larger and smaller communities. Some highlights of the past year:

- Worked with state agencies to ensure that issues important to the region are understood and addressed, including local resource protection priorities, transportation choices and improvements, effectiveness of state smart growth policies, and water quality protection needs.
- Participated in transportation programs that will bring additional funding in the region for sidewalks, public transit, and a US Route 4 corridor study.
- Developed a Comprehensive Economic Development Strategy (CEDS) for Sullivan County, and continued to participate in CEDS programs in both East-Central Vermont and NH's Grafton County to guide growth in a manner consistent with local resources and needs, and increase eligibility for federal funding for economic development and infrastructure improvements.
- Continued to work with area and state organizations, businesses and communities to seek opportunities to improve the balance between economic growth and housing needs in the Upper Valley.
- Assisted 14 communities with updates of their master plans or capital improvement programs and/or amendments to local land use regulations and floodplain ordinances.
- Provided technical assistance to local boards and committees addressing a number of issues, such as natural resource and open space protection, capital improvements programming, downtown or village redevelopment, trail mapping, school building and transportation needs, and parking needs and traffic circulation.
- Continued our assistance to those planning for the stewardship of the Connecticut River and its tributaries, including Lake Sunapee, and the Cold and Ompompanoosuc Rivers. Actively participated on Connecticut River Joint Commissions and Connecticut River Scenic Byway Council Steering Committee.
- Organized four hazardous waste collections in which 884 households participated to keep approximately 6,000 gallons of hazardous chemicals out of the region's groundwater; and assisted with public education on household hazardous waste, including outreach to small businesses on affordable disposal.
- Conducted 911 readdressing in Claremont to improve emergency response. Completed hazard mitigation plans for 11 communities as required for continued eligibility for federal disaster assistance and hazard mitigation funds; arranged funding to complete hazard mitigation plans for

several more communities in the coming year; and assisted with all-hazard emergency operations plan for Southern Windsor County.

- Provided suggestions for minimizing potential regional impacts associated with several proposed developments through Act 250 in Vermont and to New Hampshire planning boards as requested.
- Collected traffic data in 22 communities, and completed road inventory in 5 communities to make sure that full state aid for maintenance is received. Provided traffic data to communities, residents and businesses on request.
- Continued to work with public transit providers serving the area's residents, employees, and visitors to identify opportunities to improve service using currently available funds, and to prioritize needs for additional funding. Assisted Upper Valley Transportation Management Association in efforts to reduce commuter traffic.
- Provided monthly circuit rider services to several communities to review subdivision and site plan applications for compliance with local regulations.
- Continued emphasis on informational programs and training for local officials. Topics of bi-monthly program series included Smart Growth, Resource Conservation and Development Councils, Solid Waste, Community Water Supply, and Small Shared Septic Systems. Assisted with series of educational workshops for conservation commission members and VLCT VT Interactive TV workshops, and provided training for local officials in VT on conducting effective public hearings.
- Worked with Connecticut River Joint Commissions and League of Women Voters of the Upper Valley to organize conference to educate planners, developers, landscape architects, engineers, and officials from NH and VT on techniques to minimize the negative effects of stormwater runoff through Low Impact Development techniques.
- Responded to day-to-day requests from local board members and staff for guidance on, e.g., road maintenance, design standards, scenic roads, traffic calming, traffic and parking-related zoning issues, development on private or unmaintained roads; implementation of local land use and excavation regulations, regulation of accessory apartments and buildings, emergency zoning, steep slope and ridgeline ordinances, site plan review; impact fees, capital improvement programs; stormwater management; flood insurance; mapping; and hiring consultants.
- Continued to utilize our geographic information system (GIS) to perform land use analyses and natural resource planning. Provided GIS services to 10 communities.
- Developed new website - [www.uvlsrc.org](http://www.uvlsrc.org) - to improve our ability to share information on planning issues and events. Maintained a library with the latest technical guidance, planning literature, and sample regulations; continued to expand regional socioeconomic database; and responded to numerous requests for information from local officials, businesses, and other area organizations.

We appreciate the high level of participation and support we receive from our communities, and look forward to continuing to serve the needs of the region in the coming year. We count on feedback from the Commissioners appointed by each community, as well as local officials and residents, to ensure that our work program focuses on those regional issues that are of the highest priority to you. Please feel free to contact us at (603) 448-1680 or email me at [tbamford@uvsr.org](mailto:tbamford@uvsr.org) to share your thoughts.

Tara E. Bamford  
Executive Director

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Upper Valley Lake Sunapee  
Regional Planning Commission

**UVLSRPC HOUSEHOLD HAZARDOUS WASTE  
ANNUAL REPORT - 2004**

During 2004, the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) organized four Household Hazardous Waste (HHW) Collection events in four different locations throughout the Upper Valley Lake Sunapee Region. The events covered fourteen New Hampshire communities, the ten member communities of the Greater Upper Valley Solid Waste District--which co-sponsors events held in Hartford--and three additional Vermont communities. Eight hundred and eighty-four households, together with a small number of local businesses, brought approximately 6,000 gallons of hazardous waste to the collections. (Although collections are for residents only, businesses may pre-arrange to bring their waste to a collection). New Hampshire Department of Environmental Services grants, acquired by UVLSRPC for participating NH communities, saved over \$12,500 for participating NH towns. The collections have continued to be successful and three are scheduled for the summer and fall of 2005.

As part of the collection events, UVLSRPC provides promotional flyers to participating towns and advertises the event in local newspapers. Additionally, flyers detailing oil collection sites, computer recycling, and other topics are available to interested households or municipalities

The Upper Valley Household Hazardous Waste Committee (UVHHWC), acting as the "educational arm" of the HHW project, provides support at collection events held in the core Upper Valley area. The UVHHWC is a volunteer committee working to reduce harm to the environment and human health caused by the use and improper disposal of household hazardous waste in the Upper Valley. The Committee aims to:

- Educate the public to the dangers of hazardous waste.
- Encourage the use of less hazardous products in the home.
- Promote proper disposal of household hazardous waste.
- Support local agencies which reflect/promote their mission.

Although the Committee serves only the core Upper Valley region, the interactive exhibits and educational materials managed by them are available to all UVLSRPC member towns.

*Town of Canaan*  
*2004 Annual Report*

77 Bank Street, Lebanon, New Hampshire 01796-1704 (603) 448-1680 Fax: (603) 448-0170



VISITING NURSE ASSOCIATION AND HOSPICE OF VERMONT AND NEW HAMPSHIRE  
Home Care, Hospice and Family Health Services -- Report to the Town of Canaan

The VNA and Hospice is like the local police and fire departments - a strategic part of the community's safety net – with services that must be continuously available to anyone in need. The need varies dramatically from month to month and year to year. The VNA provides a comprehensive range of care, requisitioned by hospital staff and physicians, for everyone, regardless of ability to pay. Regardless of ability to pay, we are committed to provide care those uninsured and under-insured individuals residing in the communities we serve to access needed and medically necessary, skilled-level home-health services

We value the continued partnership with the Town of Canaan to help us meet your residents' home care, hospice and family health needs. Town funding accomplishes the following:

- Enables your family, friends and neighbors to remain independent and at home as they receive skilled clinical care during times of injury, recovery from surgery or accidents, disability, whether for short-term and chronic illness. For many such patients, many are addressing multiple medical, emotional and social issues at the same time.
- Provides emotional support plus pain and symptom management during terminal illness. Hospice care extends to family members as well. More and more patients want to be at home during their end of life and through Hospice they have that control.
- Provides community-wellness programs and assistance to young families at risk. Clients range from fathers and/or mothers who want to be more effective parents through learning parenting skills or providing a balanced diet; infants and young children who have chronic illnesses requiring long-term support and care.

The VNA provided the following services this past year: (July 1, 2003 through June 30, 2004)

<b>Home Care</b>		<b>Family Support Services</b>	
Skilled Nursing	546	Families served	25
Physical Therapy	180	Individuals served	97
Speech Therapy	2	Home Visits	431
Occupational Therapy	107	Fatherhood Program, Dads served	1
Medical Social Worker	1		
Home Health Aide	1,401		
Homemaker	164	<b>WIC (Women, Infants and Children)</b>	
Hospice & Private Duty Visits	112	Number of Clients	104
		Clinic Visits	242
<b>Total Visits</b>	<b>2,513</b>	CSFP	30
<b>Hospice</b>		<b>Clinic attendance</b>	
Patient Families served	6	Flu	83
		Foot	33
<b>Maternal Child Health Program</b>			
Children	13		
Home Visits			

On behalf of the people we serve in your community, thank you for your continued confidence.

Respectfully submitted,

Asa Farman

Susan H. Larman, BSN, MBA  
President and CEO

*Town of Canaan*  
**2004 Annual Report**  
 46 S. Main Street, White River Junction, VT 05001-7911

Vital Statistics

Town of Canaan

2004

## TOWN OF CANAAN

### BIRTHS-2004

<u>DATE</u>	<u>NAME</u>	<u>FATHER/MOTHER</u>	<u>PLACE OF BIRTH</u>
2/6/2004	ALLAN DAVID HAMMOND	ALLAN & JULIE HAMMOND	LEBANON
2/18/2004	KAITLYN NICHOLE NASH	RALPH & JULIE NASH	LEBANON
2/20/2004	CORBIN ALEXANDER RICHARDSON	DANIEL & AMY RICHARDSON	LEBANON
2/28/2004	PREETHI LYDIA COULTER	JACK & AMITHA COULTER	LEBANON
2/29/2004	CLAIRE RENEE THIBODEAU	CARL & MICHELLE THIBODEAU	LEBANON
3/16/2004	SAMUEL PATRICK OPPEL	THOMAS & MYRA OPPEL	LEBANON
4/1/2004	BRIANNA LYNN WITHINGTON	BRETT & KENDRA WITHINGTON	LEBANON
4/10/2004	TREVOR COLTON SAWYER	DENNIS & JENNIFER SAWYER	LEBANON
5/25/2004	ARIANA IDA LEE CRANSHAW	KEITH & BRANDIE CRANSHAW	LEBANON
5/25/2004	LILLIAN MARIE NEILY	PATRICK & PATRICIA NEILY	LEBANON
6/4/2004	EMMA RILEY ZUGER	DAVID & TAMARA ZUGER	LEBANON
6/12/2004	COLIN GRANT SELBY	CHARLES & JESSICA SELBY	LEBANON
6/29/2004	EVAN CHRISTOPHER ROBERTSON	ROBERT & MICHELLE ROBERTSON	LEBANON
6/29/2004	JUSTIN EMERY LABELLE	SHAWN & KESSTAN LABELLE	LEBANON
8/28/2004	HAWKENS REX THOMAS BARTON	SCOTT & WENDY BARTON	LEBANON
9/17/2004	OWEN THOMAS MCKINNEY	BRUCE & SADIE MCKINNEY	LEBANON
10/6/2004	EDWARD WILLIAM STEWART	EDWARD & CATHERINE STEWART	LEBANON
10/7/2004	SHAY ANN WILSON	KEVIN & MELISSA WILSON	LEBANON
10/25/2004	ILA MAE SCHWENDER	JAMES & CATHERINE SCHWENDER	LEBANON
11/2/2004	ZACHERY NOAH LONGLEY	ROSS & MADELYN LONGLEY	LEBANON
11/26/2004	JOHN ROBERT FRANCIS DESPRES	ERIC & REBECCA DESPRES	LEBANON
12/2/2004	MEGAN ANN DOW	MATTHEW & REBECCA DOW	LEBANON
12/7/2004	BRENNAN THOMAS TRUMAN	THOMAS & LISA TRUMAN	LEBANON
12/8/2004	ALAN MICHAEL LAQUERRE	TODD & RAE-ANN LAQUERRE	LEBANON
12/25/2004	RYAN DAVID KOCHISS	KEVIN & NICOLE KOCHISS	LEBANON
12/31/2004	AMBER ELIZABETH HOUSTON	JEREMY & CRYSTAL HOUSTON	LEBANON

# TOWN OF CANAAN

## MARRIAGES-2004

<u>DATE</u>	<u>PLACE</u>	<u>GROOMS NAME</u>	<u>BRIDES NAME</u>
1/31/2004	CANAAN	DELMAR J. PAYE	NOREEN M. HARVEY
2/14/2004	CANAAN	KEITH A. CRANSHAW	BRANDIE L. WOODWARD
2/21/2004	LYME	PETER B. TIFFANY	KATHRYN M. CUSICK
3/14/2004	CANAAN	TIMOTHY A. LARGUS	JESSICA L. LONGLEY
5/6/2004	LEBANON	GREGORY S. DUBE	JILL A. DUBE
5/8/2004	GRAFTON	PAUL M. GRUMBINE	PATRICIA L. DUSZYNSKI
5/22/2004	ENFIELD	MICHAEL D. HUTCHINSON	TRISHA L. MCKENNEY
5/22/2004	CANAAN	KEITH A. MANSUR	JESSICA L. SMITH
5/23/2004	CANAAN	CHARLES E. VELLA	MARY J. LABBIE
6/12/2004	ORANGE	WALTER L. STARK	JENNIFER L. DESROCHERS
6/20/2004	CANAAN	KENNETH D. DANIELS	LISE L. SOLBECK
7/10/2004	CANAAN	SAMUEL W. FRANK	JENNIFER M. PATTERSON
7/17/2004	GRAFTON	ERNEST J. LABOMBARD	PRISCILLA P. GEOGHEGAN
7/17/2004	ENFIELD	JEREMY L. FORD	LYNNE M. JOHNSTON
7/31/2004	CANAAN	KEVIN C. MANOR	DEBRA L. HOUSTON
8/7/2004	ENFIELD	DOUGLAS S. SMITH	HOLLY E. FILLIAN
9/4/2004	CANAAN	DANNY W. GRACE	JESSICA M. BISHOP
10/2/2004	LEBANON	RICHARD P. BROWN	EMILY A. MCEWEN
11/14/2004	CANAAN	DAVID E. BAZILCHUK	KATHY L. HALL
12/18/2004	CANAAN	ROY A. KILTON	ELIZABETH M. BRALEY

# TOWN OF CANAAN

## RESIDENT DEATH REPORT-2004

<u>DATE OF DEATH</u>	<u>DECEDENT'S NAME</u>	<u>PLACE OF DEATH</u>
1/4/2004	BRENDA SOUSA	LEBANON, NH
1/11/2004	JAMES MCLAUGHLIN	LEBANON, NH
1/14/2004	NANCY LOUDERBACK	LEBANON, NH
1/15/2004	DOROTHY KUSHNER	CANAAN, NH
1/15/2004	JOYCE MCDONALD	COLEBROOK, NH
2/1/2004	HEINRICH STRUMPF	CANAAN, NH
2/3/2004	ELEANOR BARNEY	HANOVER, NH
2/5/2004	FLORENCE CHURCHILL	HANOVER, NH
2/26/2004	DORIS BUZZELL	CANAAN, NH
3/28/2004	PAULO MANHONI	SUTTON, NH
3/28/2004	STEFANY MANHONI	SUTTON, NH
4/2/2004	WILLIAM NUTBROWN	CANAAN, NH
4/9/2004	DAVID CUSHMAN	LEBANON, NH
4/12/2004	ARIELLE JUST	CANAAN, NH
5/1/2004	VIRGINIA COVERT	LEBANON, NH
5/2/2004	ARLON REMICK	LEBANON, NH
5/15/2004	MARGARET MICHELBORO	COLEBROOK, NH
5/18/2004	KATHIE TOWERY	LEBANON, NH
5/26/2004	ALF BIRKREM	LEBANON, NH
6/7/2004	HARVEY ALLARIE	CANAAN, NH
6/25/2004	STEVEN ROCKE	LEBANON, NH
7/9/2004	KENNETH THIBODEAU	LEBANON, NH
8/12/2004	ALBERT STEVENS	CANAAN, NH
8/20/2004	VERNE HINES	LEBANON, NH
9/23/2004	EVELYN CHAPMAN	LEBANON, NH
10/23/2004	JEROME CHARBONO	CANAAN, NH
10/29/2004	RUTH LYON	CANAAN, NH
11/21/2004	JAY GRAYBEAL	CANAAN, NH
12/21/2004	LAWRENCE BELLOIR	CANAAN, NH
	LAWRENCE TALBERT	

### Business Hours for Town Departments

#### Town Clerk/Tax Collector

Monday-Wednesday-Friday	9:00 A.M.-12:00 P.M.	- 1 P.M.-4 P.M.
Wednesday Evening	6:00 P.M.-8:00 P.M.	
Tuesday-Thursday-Saturday	9:00 A.M.-12:00 P.M.	

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#### Selectmen's Office

Monday-Wednesday-Friday	8:00 A.M.- 5:00 P.M.
Tuesday-Thursday	8:00 A.M.- 1:00 P.M.

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#### Canaan Library

Monday	3:00 P.M.- 9:00 P.M.
Tuesday	1:00 P.M.- 5:00 P.M.
Wednesday	1:00 P.M.- 9:00 P.M.
Thursday	1:00 P.M.- 5:00 P.M.
Friday	9:00 A.M.-12:00 P.M.
Saturday	9:00 A.M.- 3:00 P.M.

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#### Canaan Transfer Station

Monday-Tuesday-Thursday-Friday	5:00 P.M.-8:00 P.M.
Saturday	8:00 A.M.-1:00 P.M.

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#### Canaan Highway Department

Monday-Friday	7:00 A.M.-3:30 P.M.
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*The cover is a likeness of a postcard of the Canaan Railroad Station.*

*This postcard is from the collection belonging to Jackie Lary*





